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FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1935 ISSUE

SIXTEENTH YEAR OF PUBLICATION

COMPILED AND ISSUED BY
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

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CORRECTIONS IN 1935 ISSUE

(Pages below refer to pages in "Red Book")

GODERICH, Ont. -

Page 16. Results of operation of Public Utilities should read:-

Waterworks - $2,896 D.
Electric Light and Power - $2,940 S.

LONG BRANCH, Ont. -

Page 19. - Waterworks Debt - $193,151
Results of operation of Waterworks - $1,062 D.
Electric Light $201 S.

PORT COLBORNE, Ont.

Page 21. - Total debenture debt according to the Auditor's Report, and including $6,067 debentures unpaid, $62,232 as the amount of housing debt owing the Province, and $19, 324 advanced re unsold Local Improvement debentures, was $1,479,916.

BRAMPTON, Ont.

Pages 14, 15, 16. - For revised figures see report on attached sheet.

Page 11 - Heading should read - Dec. 31st, 1934.

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FINANCIAL STATISTICS—CANADIAN GOVERNMENTS

Municipal - Provincial - Federal

SIXTEENTH YEAR OF PUBLICATION—1935 ISSUE

FOREWORD

The Institute presents herewith the Sixteenth issue of Financial Statistics—Canadian Governments. The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend financial affairs are taking in any given municipality.

The publication is issued in loose leaf form, usually in two sections, each section being published as soon as the information is as complete as it is deemed possible to make it. The first section covers all the urban municipalities with a population of 10,000 or over and those with a population 2,000 to 10,000, with the exception of those in the Province of Quebec. The second section covers the remaining urban municipalities with a population of 400 or more, as well as larger rural municipalities with substantial bond issues outstanding. It also includes a page devoted to the Dominion and the Provinces. Supplementary information covering tax collections, etc., will be issued from time to time during the year.

In recent years much of the information in the latter section is at a date a year later than that which the Edition is expected to cover. For instance, while the 1934 Edition is presumed in general to give information as at Dec. 31st, 1933, it will be seen by turning to pages 24 to 28, pages 32 to 42 and page 49 of that edition that much of it is at Dec. 31st, 1934.

Most Canadian municipalities now issue their financial reports with commendable promptness, but it is regrettable that some municipalities have not yet come to realize fully the benefits which accrue from such prompt publication. Statements giving the more important features of the year's operations should be available within three months, at the latest, after the end of the fiscal year. When information is unduly delayed, not only does it have an adverse effect upon the investor, but it also means, in most cases, that the business of the municipality has been conducted for a considerable period without that valuable guide which the experience of the previous year offers.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. That this is true has been illustrated by the fact that the majority of Canadian municipalities which have been and are in financial difficulties have given warning of conditions through their heavy tax arrears. It is advisable, however, when examining tax arrears, to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

The Institute wishes to express its appreciation of the excellent co-operation received from Municipal and School Treasurers and other officials in the supplying of these data. It also wishes to thank its subscribers for their continued support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

Horace L. Brittain

Director.

805 New Wellington Building,
137 Wellington Street West.
Toronto, June, 1935.

INDEX

MUNICIPALITY	Pages
Dominion and Provincial Governments	1
A.	
Acton	38
Acton Vale	43
Ailsa Craig	38
Alberni	34
Albert, Man. (r)	32
Alberton	49
Alexandria	14, 15, 16
Alliston	38
Almaville	43
Almonte	14, 15, 16
Alvinston	38
Amherst	29, 30, 31
Amherstburg	14, 15, 16
Amos	23, 24, 25
Annapolis Royal	49
Antigonish	49
Arcola	35
Armstrong	34
Arnprior	14, 15, 16
Arthabaska	43
Arthur	38
Asbestos	23, 24, 25
Assiniboia, Man. (r)	32
Assiniboia, Sask.	35
Athabasca	34
Athens	38
Aurora	14, 15, 16
Aylmer, Ont.	14, 15, 16
Aylmer, Que.	23, 24, 25
Ayr	38
B.	
Bagotville	23, 24, 25
Baie de Shawinigan	43
Baie St. Paul	23, 24, 25
Bancroft	38
Barrie	14, 15, 16
Barton Twp. (r)	38
Bassano	34
Bathurst	29, 30, 31
Battleford	35
Beaconsfield	43
Beamsville	38
Beauceville E.	43
Beauharnois	23, 24, 25
Beaulac	43
Beaulieu	43
Beauport E.	43
Beauport	23, 24, 25
Beausejour	37
Beaverton	38
Bedford	43
Beebe Plain	43
Beeton	38
Belle River	38
Belleville	5, 6, 7
Beloeil	43
Bernierville	43
Berthier	23, 24, 25
Berwick	49
Beverley	34
Bic	43
Biggar	11, 12, 13
Big Valley	34
Birtle	37
Birtle (r)	32
Black Lake	23, 24, 25
Blairmore	34
Blenheim	38
Blind River	14, 15, 16
Bloomfield	38
Blyth	38
Bobcaygeon	38
Boissevain	37
Bolton	38
Bonfield	38
Bon Secours	43
Bothwell	38
Boucherville	43
Bow Island	34
Bowmanville	14, 15, 16
Bracebridge	14, 15, 16
Bradford	38
Brampton	14, 15, 16
Brandon	2, 3, 4
Brant (r)	33
Brantford Township	38
Brantford	5, 6, 7
Bridgetown	49
Bridgewater	29, 30, 31
Brighton	38
Broadview	35
Brockville	14, 15, 16
Bromptonville	43
Brooklands	37
Bruce (r)	33
Bruce Mines	38
Brussels	38
Buckingham	23, 24, 25
Burk's Falls	38
Burlington	14, 15, 16
Burnaby (r)	2, 3, 4
C.	
Cabano, Que.	43
Cache Bay	38
Caledonia	38
Calgary	2, 3, 4
Calumet	43
Cameron, Man. (r)	32
Campbellford	14, 15, 16
Campbell's Bay	43
Campbellton	29, 30, 31
Camrose	11, 12, 13
Cannington	38
Canora	35
Canso	49
Cap-Chat	43
Cap-de-la-Madeleine	23, 24, 25
Capreol	38
Carberry	37
Cardinal	38
Cardston	34
Carleton (r)	33
Carleton Place	14, 15, 16
Carman	37
Carnduff	35
Casselman	38
Castor	34
Causapscal	43
Cayuga	38
Chambly Bassin	43
Chambly Canton	43
Champlain	43
Chandler	43
Chapleau (r)	38
Charlemagne	43
Charlesbourg	43
Charlottetown	8, 9, 10
Charny	23, 24, 25

ACKNOWLEDGMENT—The Institute has adopted for the purpose of this publication, the standards of per capita assessment, per capita debt, and relation of debenture debt to assessment, which were used by Mr. W. L. McKinnon.

(r) Rural Municipality.

	Pages
Chateauguay	43
Chatham, N.B.	29, 30, 31
Chatham, Ont.	5, 6, 7
Chelmsford	38
Chenéville	43
Chesley	39
Chesterville	39
Chicoutimi	8, 9, 10
Chilliwack	11, 12, 13
Chilliwhack (r)	32
Chippawa	39
Claresholm	34
Clark's Harbour	49
Clifford	39
Clinton	39
Coaticook	23, 24, 25
Cobalt	14, 15, 16
Cobden	39
Cobourg	14, 15, 16
Cochrane	14, 15, 16
Colborne	39
Coldstream (r)	32
Coldwater	39
Coleman	34
Collingwood	14, 15, 16
Contrecoeur	43
Cookshire	43
Copper Cliff	14, 15, 16
Coquitlam (r)	32
Cornwall	5, 6, 7
Coronation	34
Coteau-du-Lac	43
Coteau Station	44
Courville	44
Courtenay	34
Cowansville	44
Craik	35
Cranbrook	11, 12, 13
Creemore	39
Crystal Beach	39
Cumberland	34
D.	
Dalhousie, N.B.	29, 30, 31
Danville	44
Dartmouth	29, 30, 31
Dauphin	11, 12, 13
Dauphin (r)	32
Davidson	35
De Léry	44
Delhi	39
Deloraine	37
Delson	44
Delta (r)	32
Deschaillons	44
Deseronto	39
Deux-Rivieres	44
Devon	49
Didsbury	34
Digby	49
Disraeli	44
Dolbeau	44
Dominion	29, 30, 31
Donnacona	23, 24, 25
Dorion	44
Dorval	23, 24, 25
Drayton	39
Dresden	39
Drumheller	11, 12, 13
Drummondville	23, 24, 25
Dryden	39
Duck Lake	35
Dufferin (r)	33
Dufferin, Man. (r)	32
Duncan	34
Dundalk	39
Dundas	14, 15, 16
Dunnville	14, 15, 16
Durham, Ont.	39
Dutton	39
E.	
East Angus	23, 24, 25
East Broughton	44
East Windsor	5, 6, 7
Eastman	44
Eastview	14, 15, 16
Edmonton	2, 3, 4
Edmundston	29, 30, 31
Edson	34
Eganville	39
Elmira	14, 15, 16
Elora	39
Embro	39
Emerson	37
Enderby	34
Englehart	39
Erin	39
Esquimalt (r)	32
Essex	39
Essex (r)	33
Estevan	11, 12, 13
Etobicoke Twp. (r)	5, 6, 7
Exeter	39
F.	
Farnham	23, 24, 25
Fenelon Falls	39
Fergus	14, 15, 16
Fernie	11, 12, 13
Flesherton	39
Fonthill	39
Forest Hill	14, 15, 16
Forest	39
Fort Coulonge	44
Fort Erie	14, 15, 16
Fort Frances	14, 15, 16
Fort Garry (r)	32
Fort Saskatchewan	34
Fort William	5, 6, 7
Fortierville	44
Frankford	39
Fredericton	29, 30, 31
Frontenac (r)	33
G.	
Galt	5, 6, 7
Gananoque	14, 15, 16
Georgetown, Ont.	14, 15, 16
Georgetown, P.E.I.	49
Gaspe	44
Giffard	23, 24, 25
Gilbert Plains	37
Gimli	37
Glace Bay	8, 9, 10
Gladstone	37
Gleichen	34
Glencoe	39
Goderich	14, 15, 16
Gore Bay	39
Govan	35
Gracefield	44
Granby	8, 9, 10
Grand Baie, St. Alexis de la	46
Grande Prairie	34
Grand Falls	49
Grand Forks	34
Grand Mere	23, 24, 25
Grand Valley	39
Grandview	37
Grantham Township (r)	39
Gravelbourg	36
Gravenhurst	39
Greenfield Park	44
Greenwood	34
Grenfell	36
Grenville	44
Grey (r)	33
Grimsby	17, 18, 19
Guelph	5, 6, 7
Gull Lake, Sask.	36
H.	
Hagersville	39
Haileybury	17, 18, 19
Haldimand (r)	33
Halifax	8, 9, 10
Halton (r)	33
Hamilton	5, 6, 7
Hamiota	37
Hampstead (*)	44
Hanna	34
Hanover	17, 18, 19
Hantsport	49
Hardisty	34
Harriston	39

(B)

(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

	Pages
Harrow	40
Hartland	49
Hartney	37
Hastings	40
Hastings (r)	33
Havelock	40
Hawkesbury	17, 18, 19
Hebertville	44
Hebertville Station	44
Hensall	40
Herbert	36
Hespeler	17, 18, 19
High River	34
Hudson	44
Hudson Heights	44
Hull	8, 9, 10
Humberstone	17, 18, 19
Humboldt	36
Huntingdon	44
Huntsville	17, 18, 19
Huron (r)	33
I.	
Iberville	23, 24, 25
Indian Head	36
Ingersoll	17, 18, 19
Innisfail	34
Inverness	29, 30, 31
Iroquois	40
Iroquois Falls	40
J.	
Jarvis	40
Joggins	49
Joliette	8, 9, 10
Jonquiere	23, 24, 25
K.	
Kamloops	11, 12, 13
Kamsack	11, 12, 13
Kapuskasing	17, 18, 19
Kaslo	34
Keewatin	40
Kelowna	11, 12, 13
Kemptville	40
Kenogami	23, 24, 25
Kenora	17, 18, 19
Kensington	49
Kentville	29, 30, 31
Kerrobert	36
Kildonan East (r)	32
Kildonan West (r)	32
Kildonan North (r)	32
Killarney	37
Kincardine	17, 18, 19
Kindersley	36
Kingston	5, 6, 7
Kingsville	17, 18, 19
Kitchener	5, 6, 7
Knowlton	44

	Pages
L.	
L'Abord-de-Plouffe	44
Lac-au-Saumon	44
Lac St. Louis	44
Lachine (*)	8, 9, 10
Lachute	23, 24, 25
Lacombe	35
Ladysmith	34
Lakefield	40
Lanark	40
Lanark (r)	33
Lancaster	40
Lanigan	36
L'Annonciation	44
La Malbaie	23, 24, 25
La Perade	44
Laprairie	23, 24, 25
La Providence	44
Lasalle, Que. (*)	23, 24, 25
La Salle, Ont	40
L'Assomption	44
Laterriere	45
La Tuque	23, 24, 25
Laurentides	44
Lauzon	23, 24, 25
Laval-des-Rapides	23, 24, 25
Laval sur le Lac	45
Leader	36
Leamington	17, 18, 19
Leaside	40
Leclercville	45
Leduc	35
Leeds and Grenville (r)	33
L'Enfant Jesus	45
Lennox and Addington (r)	33
Lennoxville, Que	45
L'Epiphanie	45
Lethbridge	2, 3, 4
Levis	8, 9, 10
Lincoln (r)	33
Lindsay	17, 18, 19
Liniere	45
Listowel	17, 18, 19
Little Current	40
Liverpool	29, 30, 31
Lloydminster, Sask	36
Lockeport	49
London	5, 6, 7
Long Branch	17, 18, 19
Longueuil	23, 24, 25
Loretteville	23, 24, 25
L'Orignal	40
Louisburg	49
Louisville	23, 24, 25
Lucan	40
Lucknow	40
Lumsden	36
Lunenburg	29, 30, 31
Lyster	45

	Pages
M.	
Macamic	45
Macleod	35
Macdonald (r)	32
Madoc	40
Magog	23, 24, 25
Magrath	35
Mahone Bay	49
Manitou	37
Maniwaki	45
Maple Creek	36
Marbleton	45
Marieville	45
Markdale	40
Markham	40
Marmora	40
Marysville	49
Massey	40
Masson	45
Massueville	45
Mattawa	40
Maxville	40
McMasterville	45
Meaford	17, 18, 19
Medicine Hat	2, 3, 4
Megantic	23, 24, 25
Melfort	36
Melita	37
Melville	11, 12, 13
Merrickville	40
Merritton	17, 18, 19
Merritt	34
Middlesex (r)	33
Middleton	49
Midland	17, 18, 19
Mildmay	40
Milestone	36
Millbrook	40
Milltown	49
Milton	40
Milverton	40
Mimico	17, 18, 19
Miniota (r)	32
Minitonas (r)	32
Minnedosa	37
Mitchell	40
Moncton	8, 9, 10
Montauban	45
Montague	49
Montebello	45
Mont Joli	26, 27, 28
Mont Laurier	26, 27, 28
Montmagny	23, 24, 25
Montmorency	26, 27, 28
Montreal (*)	8, 9, 10
Montreal East (*)	26, 27, 28
Montreal North (*)	26, 27, 28

(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

	Pages
Montreal South	45
Montreal West (*)	26, 27, 28
Mount Royal (*)	26, 27, 28
Moose Jaw	2, 3, 4
Moosomin	36
Morden	37
Morinville	35
Morris	37
Morrisburg	40
Morse	36
Mount Forest	40
Mulgrave	49
N.	
Nanaimo	11, 12, 13
Nanton	35
Napanee	17, 18, 19
Napierville	45
Neepawa	37
Nelson	11, 12, 13
Neustadt	41
Newburgh	41
Newcastle, N.B.	29, 30, 31
Newcastle, Ont.	41
New Glasgow	29, 30, 31
New Hamburg	41
New Liskeard	17, 18, 19
Newmarket	17, 18, 19
New Toronto	17, 18, 19
New Waterford	29, 30, 31
New Westminster	2, 3, 4
Niagara	41
Niagara Falls	5, 6, 7
Nicolet	26, 27, 28
Nokomis	36
Noranda	26, 27, 28
Norfolk (r)	33
Normandin	45
Northumberland and Durham (r)	33
North Battleford	11, 12, 13
North Bay	5, 6, 7
North Regina	36
North Sydney	29, 30, 31
North Vancouver (City)	2, 3, 4
North Vancouver (r)	32
Norwich	41
Norwood	41
Nouveau-Salaberry	45
O.	
Oak Bay (r)	32
Oak Lake	37
Oakville	17, 18, 19
Oil Springs	41
Okotoks	35
Olds	35
Omemee	41
Ontario (r)	33
Orangeville	17, 18, 19
Orillia	17, 18, 19
Ormstown	45
Oshawa	5, 6, 7
Ottawa	5, 6, 7
Outlook	36
Outremont (*)	8, 9, 10
Owen Sound	5, 6, 7
Oxbow	36
Oxford, Ont. (r)	33
Oxford, N.S.	49
P.	
Paisley	41
Palmerston	41
Papineauville	45
Parkhill	41
Paris	17, 18, 19
Parrsboro	29, 30, 31
Parry Sound	17, 18, 19
Peace River	35
Peel (r)	33
Pembroke	17, 18, 19
Penetanguishene	17, 18, 19
Penticton (r)	32
Perth	17, 18, 19
Peterborough	5, 6, 7
Peterborough (r)	33
Petrolia	20, 21, 22
Phillipsburg	45
Picton	20, 21, 22
Pictou	29, 30, 31
Pierreville	45
Pincher Creek	35
Pipestone (r)	32
Pointe-au-Pic	45
Pointe-aux-Trembles (*)	26, 27, 28
Pointe Claire	26, 27, 28
Point à Gatineau	26, 27, 28
Point Edward	41
Ponoka	35
Pont Rouge	45
Portage la Prairie	11, 12, 13
Portage la Prairie (r)	32
Port Alberni	11, 12, 13
Port Alfred	26, 27, 28
Port Arthur	5, 6, 7
Port Colborne	20, 21, 22
Port Coquitlam	34
Port Credit	41
Port Dalhousie	41
Port Dover	41
Port Elgin, N.B.	49
Port Elgin, Ont.	41
Port Hawkesbury	49
Port Hood	49
Port Hope	20, 21, 22
Port McNicoll	41
Port Moody	34
Portneuf	45
Port Perry	41
Port Rowan	41
Port Stanley	41
Powassan	41
Prescott	20, 21, 22
Preston	20, 21, 22
Prescott and Russell (r)	33
Prince Albert	11, 12, 13
Prince Edward (r)	33
Prince George	11, 12, 13
Prince Rupert	11, 12, 13
Priceville	26, 27, 28
Princeville	45
Q.	
Qu'Appelle	36
Quebec	8, 9, 10
Quebec West	45
Quyon	46
R.	
Radisson	36
Radville	36
Rainy River	41
Rapid City	37
Rawdon	46
Raymond	35
Redcliff	35
Red Deer	11, 12, 13
Regina	2, 3, 4
Renfrew	20, 21, 22
Renfrew (r)	33
Revelstoke	11, 12, 13
Richelieu	46
Richmond, B.C. (r)	32
Richmond, P.Q.	26, 27, 28
Richmond Hill	41
Ridgetown	41
Rigaud	46
Rimouski	26, 27, 28
Rivers	37
Riverside	20, 21, 22
Riviere-du-Loup	26, 27, 28
Riviere-du-Moulin	46
Robertsonville	46
Roberval	26, 27, 28
Roblin	37
Rock Island	46
Rockland	20, 21, 22
Roxton Falls	46
Rockwood (r)	32
Rockcliffe Park	41
Rodney	41
Rosetown	36
Rossland	11, 12, 13
Rosthern	36
Rothesay	49
Rougemont	46

(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

Pages

Rouleau ... 36
Rouyn ... 26, 27, 28
Russell ... 37

S.

Saanich (r) ... 32
Sackville ... 29, 30, 31
Saindon ... 26, 27, 28
Salmon Arm ... 34
Saltcoats ... 36
Sandwich ... 5, 6, 7
Sandwich East Township (r) ... 41
Sandwich West Township (r) ... 41
Sarnia ... 5, 6, 7
Saskatoon ... 2, 3, 4
Sault Ste. Marie ... 5, 6, 7
Sawyerville ... 46
Scarborough Township (r) ... 5, 6, 7
Schrieber Township (r) ... 42
Scotstown ... 46
Scott ... 36
Seaforth ... 41
Selkirk ... 11, 12, 13
Senneville ... 46
Shaunavon ... 36
Shawinigan Falls ... 8, 9, 10
Shawville ... 46
Shediac ... 49
Shelburne, N.S. ... 49
Shelburne, Ont. ... 41
Sherbrooke ... 8, 9, 10
Shoal Lake ... 37
Shuniah Township (r) ... 42
Simcoe ... 20, 21, 22
Simcoe (r) ... 33
Sioux Lookout ... 20, 21, 22
Smith's Falls ... 20, 21, 22
Smooth Rock Falls ... 41
Sorel ... 8, 9, 10
Souris, Man. ... 37
Souris, P.E.I. ... 49
Southampton ... 41
South River ... 41
Springfield ... 42
Springfield (r) ... 32
Springhill ... 29, 30, 31
Stamford Township (r) ... 20, 21, 22
Standstead Plain ... 48
Star City ... 36
Stayner ... 42
Stellarton ... 29, 30, 31
Stettler ... 35
Stewiacke ... 49
Stirling, Ont. ... 42
Stonewall ... 37
Stoney Creek ... 41
Stormont, Dundas, Glengarry (r) ... 33
Stouffville ... 42
Strasbourg ... 36

Pages

Stratford ... 5, 6, 7
Strathmore ... 35
Strathroy ... 20, 21, 22
Streetsville ... 42
Sturgeon Falls ... 20, 21, 22
Sudbury ... 5, 6, 7
Summerland (r) ... 32
Summerside ... 29, 30, 31
Sunny Brae ... 49
Sussex ... 29, 30, 31
Sutherland ... 36
Sutton, Ont. ... 42
Sutton, P.Q. ... 48
Swan River ... 37
Swan River (r) ... 32
Swansea ... 20, 21, 22
Swift Current ... 11, 12, 13
Sydney ... 8, 9, 10
Sydney Mines ... 29, 30, 31

ST.

Ste. Adele ... 46
St. Agathe-des-Monts ... 26, 27, 28
St. Albert ... 35
St. Alexis de la Grande Baie ... 46
St. Andrews, N.B. ... 49
St. Andrews, Man. (r) ... 32
St. Anne-de-Beaupre ... 46
St. Anne-de-Bellevue ... 26, 27, 28
St. Anne-de-Chicoutimi ... 46
St. Anselme ... 46
St. Benoit-Joseph-Labre ... 46
St. Boniface, Man. ... 2, 3, 4
St. Boniface-de-Shawinigan ... 46
St. Casimir ... 46
St. Césaire ... 46
St. Catharines ... 5, 6, 7
St. Coeur de Marie ... 46
St. Croix ... 46
St. Cyrille ... 46
St. Denis ... 46
St. Emelien ... 46
St. Felicien ... 46
St. Felix de Valors ... 46
St. Francois du Lac ... 47
St. Gabriel-de-Brandon ... 47
St. Gedeon ... 47
Ste. Genevieve de Pierrefonds ... 47
St. George, N.B. ... 49
St. Georges de Cacouna ... 47
St. Georges (Champlain Co.) ... 47
St. George E. (Beauce Co.) ... 47
St. Gerard ... 47
St. Guillaume ... 47
St. Hilaire ... 47
St. Hyacinthe ... 8, 9, 10
St. Jacques ... 47
St. James (r) ... 32

Pages

St. Jean, P.Q. ... 8, 9, 10
St. Jean-de-Boischatel ... 47
St. Jerome-de-Matâne ... 26, 27, 28
St. Jerome (Lac St. Jean Co.) ... 47
St. Jerome (Terrebonne Co.) ... 26, 27, 28
Saint John, N.B. ... 8, 9, 10
St. Johns ... 8, 9, 10
St. Joseph d'Alma ... 26, 27, 28
St. Joseph (Beauce Co.) ... 47
St. Joseph (Richelieu Co.) ... 47
St. Joseph de Hyacinthe ... 47
St. Joseph de Grantham ... 26, 27, 28
St. Joseph-de-la-Riviere-Bleue ... 47
St. Jovite ... 47
St. Lambert ... 26, 27, 28
St. Laurent (*) ... 26, 27, 28
St. Leonard, N.B. ... 49
St. Leonard-d'Aston ... 47
St. Leonard-de-Port-Maurice ... 47
St. Marc-des-Carrières ... 47
Ste. Marie ... 47
St. Mary's ... 20, 21, 22
St. Michel (Hochelaga) (*) ... 47
St. Moise ... 47
St. Pacome ... 47
St. Paul-de-Metis ... 35
St. Pie ... 47
St. Pierre (*) ... 26, 27, 28
St. Raymond ... 48
St. Remi ... 48
St. Rose ... 48
St. Scholastique ... 48
St. Simeon ... 48
St. Stephen ... 29, 30, 31
St. Thecle ... 48
St. Therese ... 26, 27, 28
St. Thomas ... 5, 6, 7
St. Timothee ... 48
St. Tite ... 48
St. Ulric ... 48
St. Vital (r) ... 32

T.

Taber ... 35
Tadoussac ... 48
Tara ... 42
Tavistock ... 42
Teck Township (r) ... 20, 21, 22
Tecumseh ... 20, 21, 22
Teeswater ... 42
Temiscaming ... 48
Templeton ... 48
Terrebonne ... 26, 27, 28
Teulon ... 37
Thamesville ... 42
Thedford ... 42
The Pas ... 11, 12, 13
Thessalon ... 42
Thetford Mines ... 8, 9, 10

(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

	Pages
Thornbury	42
Thorold	20, 21, 22
Three Rivers	8, 9, 10
Thurso	48
Tilbury	42
Tillsonburg	20, 21, 22
Timmins	5, 6, 7
Tisdale, Sask	36
Tisdale Township (r)	20, 21, 22
Tofield	35
Toronto	5, 6, 7
Toronto Township (r)	42
Tottenham	42
Trail	11, 12, 13
Transcona	11, 12, 13
Trenton, N.S.	29, 30, 31
Trenton, Ont.	20, 21, 22
Trois Pistoles	48
Truro	29, 30, 31
Tuxedo	37
Tweed	42
U.	
Unity	36
Upton	48
Uxbridge	42
V.	
Val Barrette	48
Val Brillant	48
Val Jalbert	48
Valleyfield	8, 9, 10
Vancouver	2, 3, 4
Vankleek Hill	42
Varennes	48
Vaudreuil	48
Vegreville	35
Vercheres	48
Verdun (*)	8, 9, 10
Vermilion	35
Vernon	11, 12, 13
Victoria	2, 3, 4
Victoria, Ont. (r)	33
Victoria Harbour	42
Victoriaville	26, 27, 28
Ville Marie	48
Virden	37
Vulcan	35
W.	
Wadena	36
Wainwright	35
Walkerton	20, 21, 22
Walkerville	5, 6, 7
Wallace (r)	32
Wallaceburg	20, 21, 22
Warwick	48
Waterdown	42
Waterford	42
Waterloo, Ont.	20, 21, 22
Waterloo, Ont. (r)	33
Waterloo, P.Q.	26, 27, 28
Waterville	48
Watford	42
Watrous	36
Webbwood	42
Wedgeport	49
Weedon Centre	48
Welland	5, 6, 7
Welland (r)	33
Wellington	42
Wellington, Ont. (r)	33
Wentworth (r)	33
Weston	20, 21, 22
West Lorne	42
Westbourne (r)	32
Westmount (*)	8, 9, 10
Westport	42
West Vancouver (r)	32
Westville	29, 30, 31
Wetaskiwin	11, 12, 13
Weyburn	11, 12, 13
Wheatley	42
Whitby	20, 21, 22
Whitewood	36
Wiarton	42
Wilkie	37
Winchester	42
Windsor, N.S.	29, 30, 31
Windsor, Ont.	5, 6, 7
Windsor, P.Q.	26, 27, 28
Wingham	20, 21, 22
Winkler	37
Winnipeg	2, 3, 4
Winnipegosis	37
Wolfville	49
Wolseley	37
Woodbridge	42
Woodstock, N.B.	29, 30, 31
Woodstock, Ont.	5, 6, 7
Woodville	42
Woodworth (r)	32
Wynyard	37
Wyoming	42
Y	
Yamachiche	48
Yarmouth	29, 30, 31
Yellowgrass	37
York Township (r)	5, 6, 7
York Township E. (r)	5, 6, 7
York Township N. (r)	20, 21, 22
York Co. (r)	33
Yorkton	11, 12, 13
Youngstown	35

(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS—1934-1935

GOVERNMENT and DATE OF REPORT	Population Dominion Census 1934 Upper (Est.) 1931 Middle 1921 Lower	Land Area in Square Miles	GROSS DIRECT FUNDED DEBT: Revenue Producing (x) Amount	Revenue Producing (x) Per Capita	Total Direct Funded Debt (Including Revenue Producing) Amount	Total Direct Funded Debt (Including Revenue Producing) Per Capita	SINKING FUNDS Amount	SINKING FUNDS Per Capita	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts) Amount	FLOATING DEBT Per Capita	Indirect and Contingent Liabilities and Guarantees Amount	Indirect and Contingent Liabilities and Guarantees Per Capita	Expenditures—E and Revenues—R (Including Revenues from Dominion Government) (1)	Amount	Per Capita	Revenue from Dominion Government (2) Per Capita
Dominion	10,835,000	3,457,484	$230,000,000x	$21.23	$3,066,246,550	$283.00	$54,532,688	$ 5.03	$	$	$1,240,881,361[8]	$114.53	E	$422,589,119[13]	$39.00	$ .....
(March 31st, 1935)	10,376,786												R	359,852,924	33.21	
	8,787,949															
British Columbia	725,000	349,970	?	.....	147,570,661[9]	203.55	29,519,751	40.72	20,825,141[10]	28.72	48,202,857[11]	66.49	E	26,197,461[14]	36.14	2.26
(March 31st, 1935)	694,263												R	22,738,926	31.36	
	524,582															
Alberta	770,000	248,800	29,621,712	38.47	146,048.010	189.67	9,925,223	12.89	4,200,000[4]	5.45	9,036,054[5]	11.74	E	17,132,867[14]	22.25	2.32
(March 31st, 1935)	731,605												R	13,572,466	17.62	
	588,454															
Saskatchewan	966,000	237,975	55,342,112	57.29	121,109,740	125.37	8,449,761	8.74	54,406,384	56.32	5,386,800[15]	5.58	E	20,498,566[14]	21.10	3.36
(April 30th, 1935)	921,785												R	11,706,305	12.12	
	757,510															
Manitoba	731,000	219,723	51,770,025	70.82	119,673,183	163.71	8,593,056	11.75	2,862,000	3.91	4,784,263[3]	6.54	E	14,123,575[14]	19.32	2.36
(April 30th, 1935)	700,139												R	11,958,396	16.36	
	610,118															
Ontario	3,566,000	363,282	288,693,579	80.96	600,454,102	168.38	6,415,313[18]	1.80	26,844,937[6]	7.53	97,782,016	27.42	E	83,001,967	23.27	.84
(Oct. 31st, 1934)	3,431,683												R	52,402,717	14.69	
	2,933,662															
Quebec	3,022,000	523,534	11,296,687[16]	3.74	155,132,695[16]	51.33	17,581,580	5.82	14,588,445	4.83	10,937,131[17]	3.62	E	43,063,150[14]	14.25	.82
(June 30th, 1935)	2,874,255												R	31,601,949	10.46	
	2,361,199															
New Brunswick	426,000	27,710	7,856,200[7]	18.44	68,232,620[7]	160.17	8,044,866	18.88	1,429,364	3.35	1,792,713	4.21	E	6,435,552[14]	15.10	2.98
(Oct. 31st, 1935)	408,219												R	5,380,575	12.63	
	387,876															
Nova Scotia	526,000	20,743	19,363,152[12]	36.81	86,601,647[12]	164.64	6,789,315	12.91	522,329	.99	1,189,437	2.26	E	9,643,866[14]	18.33	2.91
(Nov. 30th, 1935)	512,846												R	7,807,115	14.84	
	523,837															
Prince Edward Island	89,000	2,184	.....	.....	5,754,000	64.65	1,114,033	12.52	581,779	6.54	31,500	.35	E	1,610,648[14]	18.10	5.58
(Dec. 31st, 1935)	88,038												R	1,218,337	13.69	
	88,615															

(x) These amounts are in some instances only approximate. They include loans on account of Hydro, Housing, Railways, Telephones, Rural Credits, Storage Dams, etc.

[1] These are the 1934 figures, per capitas of which are listed in Tax Conference Reports No. 138, 139. They are compiled as nearly as possible on a comparative basis, and do not coincide exactly with totals in the public accounts. They do not include capital revenues or expenditures, nor those of self-supporting public utilities, but do include expenditures on direct relief whether or not these were capitalized.

[2] Not borne directly by the people of the Province. To arrive at the per capita expenditure from local sources, this must be deducted from total per capitas.

[3] Not including $3,000,000 Canadian Northern Ry. guarantee. In addition, Province has outstanding treasury bills, $8,341,560, with the chartered banks in connection with the closing of the Provincial Savings Office, against which there are pledged securities amounting to $8,346,650 par value, the proceeds of which upon realization are to apply to reduction of said bills.

[4] In addition, $10,874,133 Savings Certificates outstanding.

x Approximate.

[5] After deducting $1,359,014 sinking funds against guarantees. Does not include $32,213,658 for railways either controlled by the Dom. Govt. or assumed jointly by C.N.R. and C.P.R.

[6] In addition, demand deposits, Province of Ontario Savings Offices, $21,449,527.

[7] Includes $669,700 housing debt.

[8] Includes $149,028,902 reserve of chartered banks on deposit in Bank of Canada, and $39,274,661 bank advance *re* wheat marketing, against which grain held and margin moneys was $36,896,440.

[9] Includes $20,160,000 P.G.E. Ry. debt, interest on which is borne by the Province.

[10] Includes $15,014,235 treasury bills to Dominion Government.

[11] Includes $40,157,524 for railways controlled by Dominion Government; also $6,958,333 for Vancouver Joint Sewage and Drainage Board, against which there is a sinking fund of $803,288.

[12] Includes $722,000 housing debt.

[13] Not including railway and steamship deficits, which amount to $51,250,422, or $4.73 per capita, exclusive of interest on Government advances.

[14] Includes direct relief expenditures capitalized.

[15] Not including $27,392,910 guarantee for railways controlled by Dominion Government.

[16] Includes $5,384,688 to Dominion *re* workmen's dwellings.

[17] Not including promises to pay various institutions annual amounts over definite terms, to be applied in payment of bonds and interest thereon aggregating $16,147,322.

[18] Not including $2,401,000 deposit of Hydro with Prov. Treasurer as security for advances, such sums being included in previous years.

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TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1934		1934 TAX LEVY UNPAID At Dec. 31st, 1934			ACCUMULATED TAX ARREARS (Inc. 1934 taxes unpaid) (After deduct. reserve if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After reserve)	
	Dominion Census		City's Report		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	% of 1934 Levy Unpaid	Amount	Per Capita	Amount	Per Capita
	1921	1931	1934														
BRITISH COLUMBIA					(X)												
New Westminster	14,495	17,524	20,000	5.4	$3,999,572	$199.98	$ 8,903,837	$ 445	$ 574,893	$28.74	$ 145,027	$ 7.25	25.2%	$ 367,674	$18.38	$ 360,160	$18.00
North Vancouver	7,652	8,510	9,000	4.9	‡	.....	7,214,195	802	298,260	33.14	104,692	11.63	35.1%	178,223	19.80	584,129[10]	64.90
Vancouver	117,217	246,593	244,329	43.7	51,694,572	211.57	254,971,653	1,044	12,004,701	49.13	3,415,746	13.98	28.4%	7,780,838	31.85	955,546[2]	3.91
Victoria	38,727	39,082	39,082	7.2	8,668,303	221.79	39,893,155	1,021	1,760,071	45.04	391,985	10.03	22.3%	829,193	21.22	1,956,313	50.06
Burnaby Dist.	15,000	25,564	26,250	35.0	2,933,557	111.75	14,713,410	560	715,949	27.27	306,951	11.69	42.8%	509,536	19.41	1,804,173	68.73
ALBERTA																	
Calgary	63,305	83,716	83,362	40.5	10,503,822	126.00	61,522,972	738	3,781,501	45.36	990,091	11.88	26.2%	1,564,186[3]	18.76	3,814,051	45.75
Edmonton	58,821	79,179	79,773	42.5	19,771,665	247.85	56,475,850	708	4,409,734	55.28	1,225,216	15.36	27.8%	2,533,119	31.75	4,118,665	51.63
Lethbridge	11,097	13,489	13,448	10.8	1,437,937	106.92	9,771,430	727	571,478	42.50	174,622	12.98	30.5%	412,824[8]	30.70	590,293[8]	43.89
Medicine Hat	9,634	10,300	10,500	17.0	1,780,480	169.57	9,764,834	930	445,110	42.39	91,306[5]	8.70	20.5%	303,331[5]	28.89	803,035[4]	76.48
SASKATCHEWAN																	
Moose Jaw	19,285	21,299	21,000	15.2	2,394,451	114.03	18,062,205	860	931,891	44.37	439,545	20.93	47.2%	1,052,584[12]	50.12	?	.....
Regina	34,432	53,209	53,034	13.2	7,565,323	142.65	45,509,535	858	2,401,478	45.28	1,024,228	19.31	42.6%	1,424,618	26.86	910,612[11]	17.17
Saskatoon	25,739	43,291	43,291	12.5	8,082,437	186.70	34,208,414	790	2,048,664[7]	47.32	865,028	19.98	42.2%	1,489,495	34.41	533,935[6]	12.33
MANITOBA																	
Brandon	15,397	17,082	17,458	9.0	1,906,984	109.24	12,582,340	721	580,182	33.23	227,193	13.01	39.2%	492,886	28.23	1,091,406	62.52
St. Boniface	12,821	16,305	16,454	17.6	‡	.....	9,687,487	589	724,511	44.03	196,036	11.91	27.0%	430,417	26.16	1,823,202[9]	110.81
Winnipeg	197,087	218,785	223,017	23.2	13,024,768	58.40	222,581,316	998	9,858,362	44.20	3,296,096	14.78	33.4%	3,964,325	17.78	2,261,355[1]	10.14

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth last column of next page.
[1] After deduction of reserves.
[2] After deducting reserve of $1,809,445.
[3] Taxes collectible.
[4] After deducting a reserve of $1,302,161.
[5] Amount estimated as collectible.
[6] After deduction of reserve of $740,475, which is set up against all uncollected taxes.
[7] Includes $118,830 levied in the form of business licenses.
[8] There is a $511,774 reserve against uncollected taxes, tax sale lands, etc.
[9] After deducting a reserve of $1,191,194.
[10] After deducting a reserve of $292,779.
[11] After deducting a reserve of $357,557.
[12] Large reserve against this.
‡ Not segregated.

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TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page) — Schools: Other than Separate, Amount	Schools: Separate, Amount	Schools: Combined Per Capita	Local Improvements: Owner's Share, Amount	TOTAL GROSS (b) DEBENTURE DEBT: Amount	TOTAL GROSS (b) DEBENTURE DEBT: Per Capita	Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any): Amount	TOTAL SINKING FUNDS ON HAND: Per Capita	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Amount	NET TOTAL DEBENTURE DEBT: Per Capita	FLOATING DEBT: Amount borrowed in anticipation of debenture issues (c)	FLOATING DEBT: Other Bank Loans, Treasury Notes, Overdrafts	LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND
BRITISH COLUMBIA															
New Westminster	$ 599,000	$	$	$1,097,071	$6,886,500 [23]	$344.32	34.4%	$1,926,051	$96.30	$4,960,449	$248.02	$ 55,000	$ 36,216	$532,983	.....
North Vancouver	561,430	.....	62.38	353,589	3,448,990 [17]	383.22	38.3%	790,569 [18]	87.84	2,658,421	295.38	.....	150,000	?	.....
Vancouver	10,416,240	.....	42.63	7,208,063	71,318,613 [2]	291.89	29.2%	14,958,226	61.22	56,360,387	230.67	4,951,900	2,071,169	3,044,603	.....
Victoria	1,195,615	.....	30.59	.....	16,386,482 [20]	419.28	41.9%	4,525,273	115.79	11,861,209	303.49	1,459,224 [21]	111,393	.....	.....
Burnaby Dist.	281,367	.....	10.72	465,850 [6]	3,641,818 [3]	138.73	13.8%	168,590	6.42	3,473,228	132.31	255,450	..... [4]	26,204 [6]	
ALBERTA															
Calgary	2,578,784	104,583	32.19	3,098,801	26,450,824	317.30	31.7%	10,549,221	126.55	15,901,603	190.75	2,553,002 [5]	1,385,053 [9]	1,600,000*x*	.....
Edmonton	3,590,610	396,467	49.98	2,800,204	34,929,795	437.87	43.8%	10,439,613	130.87	24,490,182	307.00	2,500,000 [15]	638,131	1,083,492	.....
Lethbridge	264,050	58,000	23.95	456,719	4,234,474	314.88	31.5%	2,049,548	152.41	2,184,926	162.47	.....	147,000	205,837	
Medicine Hat	163,352	?	15.55	172,257	2,965,223	282.40	28.2%	273,749 [10]	26.07	2,691,474	256.33	.....	125,423	[12]	
SASKATCHEWAN															
Moose Jaw	589,322	30,875	29.53	617,688	5,975,280	284.54	28.4%	2,141,429	101.97	3,833,851	182.57	88,500	435,823	227,144	.....
Regina	2,238,366	274,246	47.38	2,490,389	17,729,081 [24]	334.30	33.4%	6,320,906	119.19	11,408,175	215.11	864,578 [25]	675,000	1,488,901 [6]	.....
Saskatoon	2,621,583	212,910	65.47	2,696,087	16,010,507	369.83	37.0%	5,833,516	134.75	10,176,991	235.08	366,400	1,004,751 [8]	1,222,830	.....
MANITOBA															
Brandon	782,000	.....	44.79	492,158	3,752,045 [1]	214.92	21.5%	1,566,871 [11]	89.75	2,185,174	125.17	40,700	406,550	295,277	.....
St. Boniface	197,912	.....	12.03	632,102	5,579,494 [14]	339.10	33.9%	425,400 [16]	25.85	5,154,094	313.25	29,500	49,900 [22]	?	.....
Winnipeg	9,955,000 [19]	.....	44.64	9,683,295	79,566,245 [13]	356.77	35.7%	32,025,643	143.60	47,540,602	213.17	4,255,629	492,190	6,448,339	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

x Approximate

[1] Includes $293,543 unsold bonds. In addition, $100,000 bonds guaranteed.

[2] Includes $4,606,420, being share of net debt of Vancouver and District Joint Sewage and Drainage Board, but not $509,000, being Vancouver's share of this Board's unissued debt. Nor does it include Greater Vancouver Water District direct permanent debt of $4,000,000, its temporary debt of $1,500,000, nor the bonds of Vancouver and New Westminster assumed by the Board, amounting to $4,251,306. Total sinking fund of the Board against direct and assumed debt is $1,719,626. The 1934 operations of the Board resulted in a surplus of $10,680. In addition, Vancouver has unsold bonds of $5,261,728, against which are bank loans of $4,951,900 as shown above.

[3] Includes $137,000 overdue instalments and $382,192, being share of net funded debt of Vancouver and District Joint Sewage and Drainage Board, but not $42,237, being share of this Board's unfunded debt.

[4] Interest in default, $356,091, and owe sundry creditors $329,419 sinking fund in arrears.

[5] Includes Treasury Bills Province of Alberta $151,303, and $401,619 to sinking fund trustees, being capital loans.

[6] Total for local improvements.

[8] Not including loan of $115,157 against Government's share of relief paid by Government, January, 1935.

[9] Includes $759,558 treasury bills—Province of Alberta. In addition, city owes School Boards $483,790, against which School Boards have borrowed $460,111 from banks.

[10] Not including $888,705 owing by the City.

[11] Should be $1,703,155, but $136,283 in arrears.

[12] All sinking funds on hand have been credited to public utilities.

[13] Includes $11,508,245, being share of Greater Winnipeg Waterworks net debt. See also footnote [19].

[14] Includes $640,041, being share of Greater Winnipeg Water District net debt, and also $181,620 unsold bonds.

[15] Includes $1,250,000 bills payable secured by hypothecation of debentures, and $1,250,000 bills payable to Province of Alberta.

[16] City owes sinking fund $1,671,090.

[17] In addition, $292,500 Burrard Inlet Tunnel & Bridge Co. bonds guaranteed. Interest unpaid and accumulated on debenture debt and guarantees at December 31, 1934, was $391,480.

[18] Includes $650,675 North Vancouver bonds at par.

[19] As given in Winnipeg School District balance sheet and against which the sinking fund is $4,329,999. Not all of this debt is issued by the City on behalf of the School District, the figures shown by the City being: school debt, $8,250,000, sinking fund, $3,157,105.

[20] Includes $517,887 unsold bonds, but not $637,000 guaranteed bonds.

[21] Mortgage and balance of purchase price of Goldstream Waterworks System expropriated during 1925, and not strictly a loan in anticipation of debenture issues.

[22] Interest in default, $610,387 additional, also owe $142,732 school levies and $81,714 accounts payable.

[23] Includes $40,230, being share of the net issued debt of Vancouver and District Joint Sewage and Drainage Board, but not $600,000 guaranteed as to interest only.

[24] Includes $1,056,160 unsold debentures (including $309,616 held by Government).

[25] Includes relief and government account. In addition, advances of $112,567 to Exhibition and General Hospital guarantee.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

1935 Issue

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$ 55,300	$	$1,377,800	$68.89	$ 416,923	$ 960,877	$48.04	$ 20,321S	$ 92,450S	$	$ .....
North Vancouver	703,500	.....	.....	49,400	281,000 *f*	1,033,900	114.88	[7]	[7]	.....	12,879D [8]	.....	.....	14,941S
Vancouver	6,011,258 [2]	.....	.....	263,300	.....	6,274,558	25.68	1,603,743	4,665,815	19.10	29,185S	.....	.....	.....
Victoria	3,920,859	.....	.....	85,500	.....	4,006,359	102.51	813,453	3,192,906	81.70	68,289S	.....	.....	.....
Burnaby Dist.	562,821	.....	.....	16,400	.....	579,221	22.06	39,550	539,671	20.56	43,439D	.....	.....	.....
ALBERTA														
Calgary	5,174,931	3,037,872	2,835,795	.....	.....	11,048,598	132.54	5,650,817	5,397,781	64.75	2,789D	48,025S	78,506D	.....
Edmonton	3,266,288	1,441,568	856,069	.....	1,022,081 *t*	6,586,006	82.56	1,867,489	4,718,517	59.15	113,680S	554,397S	23,777S	185,050S *t*
Lethbridge	471,440	722,158	455,167	.....	.....	1,648,765	122.60	901,776	746,989	55.55	20,621S	80,257S	30,356D	.....
Medicine Hat	1,010,927	111,053	.....	.....	62,763 *g*	1,184,743	112.83	273,749	910,994	86.76	12,803S	75,939S	.....	110,783S *g*
SASKATCHEWAN														
Moose Jaw	1,445,784	1,022,090 [4]	.....	.....	.....	2,467,874	117.52	1,028,474	1,439,400	68.54	9,515S	[4]	.....	.....
Regina	2,462,424	2,119,643	2,008,018	.....	.....	6,590,085	124.26	2,747,233	3,842,852	72.46	57,490S	436,096S	105,500D	.....
Saskatoon	881,257	1,880,447	1,317,419	.....	.....	4,079,123	94.23	1,984,569	2,094,554	48.38	46,550S	223,865S	84,748D	.....
MANITOBA														
Brandon	684,415	.....	[1]	.....	.....	684,415	39.20	406,225	278,190	15.93	1,697S	.....	.....	.....
St. Boniface	680,000	.....	.....	.....	640,041 [6]	1,320,041	80.23	‡	.....	.....	10,687S	.....	.....	.....
Winnipeg	5,967,054	25,877,000	.....	2,150,000	13,003,542 [3]	47,002,596	210.76	12,486,762	34,515,834	154.77	73,641S	301,910D	.....	759S [5]

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

S Surplus. D Deficit. *f* Ferries.
t Telephone. *g* Gas. ‡ Not segregated.

[1] Railway has ceased operations.
[2] See note 2, page 3.
[3] Central steam heating plant, $1,500,000, and share of net debt of Greater Winnipeg Water District, $11,508,542.
[4] Plant has been sold.
[5] Steam heating plant.
[6] Being share of net debt of Greater Winnipeg Water District, largely carried by taxation.
[7] Ferries, $50,550. Waterworks not segregated.
[8] On the basis of receipts from water rates. If revenue basis used, result $4,442D.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1934		1934 TAX LEVY UNPAID At Dec. 31st, 1934			ACCUMULATED TAX ARREARS (Inc. 1934 taxes unpaid) (After deduct. reserve if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After reserve)	
	Dominion Census		City's Report		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	% of 1934 Levy Unpaid	Amount	Per Capita	Amount	Per Capita
	1921	1931	1934														
ONTARIO					(X)												
Belleville	12,206	13,790	14,128	2.8	$1,974,848	$139.78	$10,567,894	$ 748	$ 578,769	$40.97	$ 143,224	$10.14	24.7%	$ 259,616	$18.37	$ 5,832	$ .41
Brantford	29,440	30,107	30,900	4.9	3,115,070	100.81	27,946,294	904	1,238,056	40.07	312,432	10.11	25.2%	497,449[24]	16.10	58,927	1.91
Cornwall	7,419	11,126	11,639	1.0	663,122	56.97	9,316,719	800	262,037	22.51	69,321	5.95	26.4%	125,116	10.75	.....	.....
Chatham	13,256	14,569	16,313	2.5	578,266	35.45	14,513,924	890	529,166	32.44	150,091	9.20	28.4%	276,887	16.97	.....	.....
East Windsor	5,870	14,251	14,954	2.6	4,569,584	305.58	15,127,540	1,011	496,264	33.18	140,380	9.39	28.3%	496,239	33.18	643,587[11]	43.04
Fort William	20,541	26,277	24,158	13.5	2,945,075	121.91	31,883,626	1,320	1,330,202	55.06	?	?	?	404,5[8]9	16.74	411,351	17.03
Galt	13,216	14,006	14,002	2.5	1,567,129	111.92	11,161,620	797	542,076	38.71	88,728	6.34	16.4%	155,8[49][5]	11.13	29,248	2.09
Guelph	18,128	21,048	21,139	4.9	1,442,925	68.26	14,270,611	675	808,260	38.23	254,182	12.02	31.4%	496,458[12]	23.49	.....	.....
Hamilton	114,151	155,547	153,979	12.1	23,879,755	155.09	169,173,280	1,099	6,914,222	44.90	1,600,492	10.39	23.1%	2,964,343	19.25	134,133	.87
Kingston	21,753	23,439	24,033	3.3	2,014,211	83.81	19,511,198	812	881,506	36.68	108,400	4.51	12.3%	151,800	6.31	.....	.....
Kitchener	21,763	30,793	31,933	4.4	3,488,566	109.24	26,358,698	825	1,285,825	40.27	201,356	6.30	15.6%	364,624[8]	11.42	10,442	.33
London	60,959	71,148	74,228	10.0	6,925,894	93.31	86,855,279	1,170	3,644,568	49.10	692,848	9.33	19.0%	1,151,676	15.52	284,189	3.83
Niagara Falls	14,764	19,046	18,355	2.6	2,319,104	126.35	18,499,425	1,008	868,065	47.29	274,720	14.97	31.7%	596,630[1]	32.50	23,717	1.29
North Bay	10,692	15,528	16,181	3.3	2,453,211	151.61	9,757,962	603	639,085	39.50	153,479	9.48	24.0%	325,843	20.14	5,777	.36
Oshawa	11,940	23,439	23,430	3.4	3,055,165	130.40	16,169,520	690	919,827	39.26	258,494	11.03	28.1%	533,311[13]	22.76	104,127	4.44
Ottawa	107,843	126,872	137,900	6.4	15,322,789	111.11	157,380,486	1,141	6,463,282	46.87	852,484	6.18	13.2%	1,433,903	10.40	148,556	1.08
Owen Sound	12,190	12,839	12,923	4.5	849,707	65.75	8,401,493	650	404,194	31.27	53,758	4.16	13.3%	95,510	7.39	.....	.....
Peterborough	20,994	22,327	23,044	4.4	1,837,348	79.74	25,087,370	1,089	909,544	39.47	145,750	6.32	16.0%	237,648[4]	10.31	8,021	.35
Port Arthur	14,886	19,818	19,819	13.6	1,899,619	95.84	27,208,395	1,372	1,105,646	55.79	180,759	9.12	16.3%	506,409	25.55	933,379[2]	47.10
St. Catharines	19,881	24,753	26,571	3.7	1,781,952	67.06	24,890,755	937	1,174,537	44.20	262,988	9.90	22.4%	417,241[6]	15.70	183,691[7]	6.92
St. Thomas	16,026	15,430	16,156	2.8	1,139,759	70.55	15,184,701	940	698,352	43.22	148,578	9.20	21.3%	330,928[14]	20.48	.....	.....
Sandwich	4,415	10,715	10,922	3.1	3,165,387	289.81	9,103,626	833	345,989	31.68	111,130	10.18	32.1%	375,731	34.40	429,239[10]	39.30
Sarnia	14,877	18,191	17,856	2.5	992,825	55.60	18,132,540	1,015	757,163	42.40	220,086	12.33	29.1%	488,365[9]	27.35	48,638	2.72
Sault Ste. Marie	21,092	23,082	23,064	7.6	1,625,427	70.47	20,026,498	868	751,515	32.58	194,440	8.43	25.9%	392,606	17.02	283,968	12.31
Stratford	16,094	17,742	17,643	4.4	1,411,770	80.02	14,902,637	844	672,125	38.10	157,925	8.95	23.5%	358,226	20.30	.....	.....
Sudbury	8,621	18,518	20,079	4.0	3,203,478	159.54	12,719,019	633	757,935	37.75	282,450	14.07	37.3%	506,397[15]	25.28	.....	.....
Timmins	3,843	14,200	17,535	1.6	921,046	52.53	6,530,112	372	445,110	25.38	143,327	8.17	32.2%	170,912[3]	9.75	843	.05
Toronto	521,893	631,207	629,285	32.3	89,457,564	142.17	1,026,062,674	1,630	34,903,843	55.47	7,424,217	11.80	21.3%	10,627,844[19]	16.89	285,000	.45
Walkerville	7,059	10,105	9,751	1.6	2,243,041	230.03	16,698,156	1,712	628,478	64.45	165,171	16.94	26.3%	307,717	31.56	66,189	6.79
Welland	8,654	10,709	10,366	1.7	1,247,498	120.35	9,560,680	922	459,841	44.36	120,568	11.63	26.2%	200,739[20]	19.36	30,679	2.96
Windsor	38,591	63,108	63,010	4.9	11,807,807	187.40	66,106,880	1,049	2,542,803	40.36	579,267	9.19	22.8%	2,421,898[21]	38.44	[22]	.....
Woodstock	9,935	11,395	10,936	2.4	718,791	65.72	7,593,937	694	330,673	30.23	34,485	3.15	10.4%	60,091	5.49	.....	.....
York Twp. ‖	.....	62,978	71,434	7.9	12,133,796	169.85	29,831,057	417	2,393,456	33.51	939,664	13.15	39.2%	2,547,489	35.66	32,866[23]	.46
Twp. of East York. ‖	.....	33,030	37,315	5.8	5,673,026	152.04	15,147,276	406	1,075,785	28.83	413,165	11.07	38.4%	848,740[16]	11.57	58,930	1.58
Scarborough Twp. ‖	9,406	20,682	20,027	63.7	3,397,354	169.64	10,427,883	520	643,812	32.15	297,066	14.83	46.1%	677,857[17]	33.85	204,622	10.21
Etobicoke Twp. ‖	10,463	12,276	14,143	42.4	1,500,111	106.07	6,886,180	487	580,042	41.01	242,805	17.17	41.9%	742,451[18]	52.50	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth last column of next page.

‖ Organized as a township, although mainly or partly suburban in character.

[1] After deducting a reserve of $40,758.
[2] Reserve of $422,814 against this.
[3] After deducting reserve of $49,335.
[4] After deducting reserve of $24,000.
[5] After deducting reserve of $19,184.
[6] After deducting reserve of $83,373.
[7] Complete reserve against this.
[8] After deducting reserve of $57,947.
[9] After deducting reserve of $51,856.
[10] After deducting reserve of $224,200.
[11] After deducting reserve of $496,239.
[12] After deducting reserve of $80,608.
[13] After deducting reserve of $29,069.
[14] After deducting reserve of $21,829.
[15] After deducting reserve of $54,638.
[16] After deducting reserve of $194,192.
[17] After deducting reserve of $370,092.
[18] After deducting reserve of $60,000.
[19] After deducting reserve of $859,747.
[20] After deducting reserve of $50,184.
[21] After deducting reserve of $452,894.
[22] Tax sale land of $874,093 covered by reserve.
[23] After deducting reserve of $306,186.
[24] After deducting reserve of $170,018.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page) — Schools: Other than Separate, Amount	Schools: Separate, Amount	Schools: Combined Per Capita	Local Improvements: Owner's Share, Amount	TOTAL GROSS (b) DEBENTURE DEBT: Amount	TOTAL GROSS (b) DEBENTURE DEBT: Per Capita	Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any): Amount	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any): Per Capita	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Amount	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Per Capita	FLOATING DEBT: Amount borrowed in anticipation of debenture issues (c)	FLOATING DEBT: Other Bank Loans, Treasury Notes, Overdrafts	LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND
ONTARIO															
Belleville	$ 941,244	$	$66.62	$ 926,174	$3,309,850[2]	$234.28	23.4%	$ 927,846	$ 65.68	$2,382,004	$168.60	$ 50,355	$166,766	$370,000x	$ .....
Brantford	649,555	?	21.02	690,840	5,343,357	172.92	17.3%	906,391	29.33	4,436,966	143.59	.....	289,000	177,328	.....
Cornwall	228,755	.....	19.65	421,355[1]	804,034	69.08	6.9%	.....	.....	804,034	69.08	.....	.....	.....	.....
Chatham	96,979	.....	5.94	269,640[1]	888,770	54.48	5.4%	.....	.....	888,770	54.48	.....	180,000	.....	.....
East Windsor	892,217	833,890	115.43	2,440,890[1]	5,192,477[10]	347.23	34.7%	6,013	.40	5,186,464	346.83	640,560	650,199	6,013	.....
Fort William	1,833,308	129,000	81.22	999,107	7,725,649[24]	319.80	32.0%	3,496,046	144.72	4,229,603	175.08	140,000	78,890	1,137,811[1]	49,273
Galt	352,958	.....	25.21	479,457	2,764,310[11]	197.42	19.7%	813,930	58.13	1,950,380	139.29	866	182,894	141,863	.....
Guelph	587,713	.....	27.80	820,803	3,772,149[9]	178.44	17.8%	1,850,908	87.55	1,921,241	90.89	232,435	279,565[5]	446,386	.....
Hamilton	4,778,488	510,000	34.35	1,938,360	31,716,295	205.98	20.6%	699,070	4.54	31,017,225	201.44	2,107,291	984,333	.....	114,976
Kingston	762,373	.....	31.72	585,770	3,585,348	149.19	14.9%	1,283,260	53.40	2,302,088	95.79	.....	78,346	294,331	.....
Kitchener	877,745	187,839	33.37	789,328	4,137,639	129.57	12.9%	.....	.....	4,137,639	129.57	331,917	375,400	.....	.....
London	2,616,435	145,900	37.21	805,357	12,180,890[28]	164.10	16.4%	2,237,526	30.14	9,943,364	133.96	1,044,232	360,430	.....	.....
Niagara Falls	476,420	.....	25.96	741,245	3,367,555[3]	183.47	18.3%	.....	.....	3,367,555	183.47	[3]	217,000	.....	.....
North Bay	547,280	113,652	40.85	508,315	2,858,457	176.65	17.7%	.....	.....	2,858,457	176.65	88,354	266,408	.....	.....
Oshawa	917,055	.....	39.14	1,059,933	4,358,636[7]	186.03	18.6%	.....	.....	4,358,636	186.03	.....	239,107[8]	.....	.....
Ottawa	3,934,493	1,610,462	40.21	3,122,382[1]	25,085,465	181.91	18.2%	5,249,663	38.07	19,835,802	143.84	2,300,000	1,800,000	113,286[1]	113,940
Owen Sound	242,000	8,000	19.35	273,365	1,669,428	129.18	13.0%	770,553	59.63	898,876	69.55	.....	.....	138,256	1,000
Peterborough	855,610	.....	37.13	615,141	4,940,797	214.41	21.4%	2,050,100	88.96	2,890,697	125.45	.....	261,091	310,977	.....
Port Arthur	1,165,518	39,723	60.81	556,751	5,779,662[25]	291.62	29.2%	2,671,941	134.82	3,107,721	156.80	132,000	303,489	561,621[1]	.....
St. Catharines	694,298	.....	26.13	798,131	3,220,519[19]	121.20	12.1%	910,426	34.26	2,310,093	86.94	.....	265,000	318,329	.....
St. Thomas	306,946	.....	19.00	116,615	1,541,541	95.42	9.5%	38,745	2.40	1,502,796	93.02	.....	338,449	.....	.....
Sandwich	754,159	314,032	97.80	1,972,298	3,555,859[6]	325.56	32.5%	.....	.....	3,555,859	325.56	134,000	257,000	.....	.....
Sarnia	383,504	.....	21.48	84,346	2,179,580	122.06	12.2%	.....	.....	2,179,580	122.06	24,006	188,483[20]	.....	.....
Sault Ste. Marie	1,211,130	?	52.51	685,736	3,541,545[4]	153.55	15.3%	1,623,972	70.41	1,917,573[4]	83.14	.....	150,000	304,302	?
Stratford	493,980	?	28.00	589,291	3,149,762	178.53	17.8%	1,291,896	73.23	1,857,866	105.30	5,000	390,000	290,000x	.....
Sudbury	341,993	365,231	35.22	1,457,896[1]	3,703,972[18]	184.47	18.4%	19,996	1.00	3,683,976	183.47	99,556	130,243	.....	.....
Timmins	479,099	214,817	39.57	101,175	1,072,072	61.14	6.1%	.....	.....	1,072,072	61.14	68,000	157,000	.....	.....
Toronto	25,282,224	2,300,000	43.83	14,269,587	190,847,562[16]	303.28	30.3%	25,917,083	41.18	164,930,479	262.10	[17]	3,750,000[17]	20,926	1,265,717
Walkerville	1,036,834	.....	106.33	609,886	3,004,379[21]	308.11	30.8%	.....	.....	3,004,379	308.11	277,900	113.161	.....	.....
Welland	575,917	.....	55.55	264,122	2,154,012	207.80	20.8%	412,559	39.80	1,741,453	168.00	31,771	22,172	.....	.....
Windsor	4,282,388	1,150,942	86.23	2,918,627	15,208,658[22]	241.37	24.1%	264,755	4.20	14,943,903	237.17	210,743[23]	1,590,000	.....	.....
Woodstock	155,633	.....	14.23	221,258	1,106,161	101.15	10.1%	309,740	28.33	796,421	72.82	38,171	51,329	14,100	.....
York Twp.	3,264,855	.....	45.70	6,302,119[1]	14,064,292[26]	196.87	19.7%	.....	.....	14,064,292	196.87	4,146,599	1,122,386[27]	.....	.....
Twp. of East York	1,569,815	.....	42.07	3,097,032	6,119,122[13]	163.99	16.4%	.....	.....	6,119,122	163.99	98,608	149,548	.....	.....
Scarborough Twp.	869,774	.....	43.43	1,231,530	4,250,674	212.25	21.2%	.....	.....	4,250,674	212.25	111,000	560,000	.....	.....
Etobicoke Twp.	539,508	.....	38.15	?	2,567,057[14]	181.51	18.1%	.....	.....	2,567,057	181.51	321,300	95,479[15]	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

x Approximate.

(1) Total for local improvements.
(2) Includes bonds, $214,251, gas works, debt charges on which paid by Ont. Shore Gas Co.
(3) Includes $126,466 unsold debentures hypothecated to the bank.
(4) Not including separate school debt. In addition, hospital bonds of $45,000 guaranteed.
(5) Other liabilities, $121,537 additional.
(6) Includes $184,040, being share of Essex Border Utilities debt, but not $934,030 guarantee and deficits for S.W. & A. Ry. According to Supervisors, total debt to be funded, including bank loans, separate schools and guarantees, $5,356,311.
(7) Includes $259,710 unsold bonds.
(8) Does not include $282,965 debentures and coupons due Dec. 31st not presented for payment.
(9) In addition, $300,000 deposited with Hydro-Electric Power Commission of Ontario re radials, but deficits, if any, are paid out of Current Revenues, so a contingent liability only.
(10) Includes $216,898 Essex Border Utilities Commission, but not $485,724 guarantee for S.W. & A. Ry., or $908,413 joint liability with Walkerville for waterworks. Total debt to be refunded, including bank loans, etc., according to Supervisors' report, is $7,598,024.
(11) Includes $68,067 unsold bonds.
(12) Other liabilities, $121,537, additional.
(13) Includes $493,860 unsold bonds and $410,057 principal debt levied for but unpaid. Total liabilities, including bank borrowings, etc., $6,728,736, according to Supervisor's report.
(14) Not including Long Branch portion of debt, $986,622, which was originally issued by Etobicoke Twp. Includes $266,228 debenture instalments levied for but not paid.
(15) Accounts payable, $297,785, not included.
(16) Not including guaranteed bonds, $23,700,000, made up—$23,029,000 Harbour Commission, mostly carried by taxation, Housing Co., Ltd., $651,000, and Industrial School, $20,000.
(17) Total bank loans.
(18) Includes $409,710 unsold bonds, but not $75,000 guaranteed bonds.
(19) Includes $90,000 unsold bonds In addition, $74,250 hospital bonds.
(20) After deduction of credit balances.
(21) Includes $188,699, being the share of Essex Border Utilities debt, but not $759,593 for street railway, nor $908,413 for joint liability with East Windsor for water commission debt.
(22) Includes $529,811 unsold bonds and $224,273, being share of Essex Border Utilities debt borne by taxation, but not $655,182, being share of such debt borne by the water commission, nor $2,716,097, S.W. & A. Ry. guarantee, or $322,260, W.E. & L.S. guarantee.
(23) Total capital bank loan, $740,554, but $529,811 hypothecated unsold bonds are included in the debenture debt.
(24) Not including guaranteed bonds of $322,422.
(25) In addition, guaranteed bonds of $376,000.
(26) Includes $1,318,069 principal due and unpaid.
(27) In addition, $278,561 county rates unpaid.
(28) In addition, $180,000 Western Fair Association guaranteed.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Street Railway	Others
ONTARIO														
Belleville	$ 187,806	$ 37,000	$	$	$ 214,250 [1]	$ 439,056	$31.08	$ 31,900	$ 407,156	$28.82	$ 9,182S	$ 29,977S	$	$ [1]
Brantford	1,056,827	177,250	333,250	109,000x		1,676,327	54.25	354,431	1,321,896	42.78	10,459S	5,365S	11,621D	
Cornwall	140,912					140,912	12.11		140,912	12.11	15,278S			
Chatham	75,717	234,787				310,504	19.03		310,504	19.03	20,968S	1,127S		
East Windsor	[2]	113,029		286,953	216,898 [4]	616,880	41.25		616,880	41.25	22,948S	1,971S		
Fort William	1,650,575	300,000	864,000		202,670 t	3,017,445	124.90	1,732,917	1,284,525	53.17	24,157S	19,863S	57,795D	20,755S
Galt	357,486	291,032		8,281		656,799	46.91	273,548	383,251	27.37	109S	1,489S		
Guelph	399,596	105,000	121,500	103,000	171,000 r	900,096 [12]	42.58	421,780	478,316	22.63	3,059D [3]	26,341S	33,267D	26,078S r
Hamilton	4,797,161	2,723,334		192,658		7,713,158	50.09	575,683	7,137,470	46.35	46,251S [14]	40,734S		
Kingston	37,000	314,800 [5]			[5]	351,800	14.64	63,923	287,877	11.98	6,610S	101,229S		2,929S g
Kitchener	180,410	257,912 [7]	152,875	57,876		649,073	20.33		649,073	20.33	18,535S	40,706S	11,597S [14]	23,721S g
London	934,570	918,074		297,256	1,879,035 [15]	4,028,935	54.28	1,011,465	3,017,470	40.65	66,496S	4,312S		204,413D [15]
Niagara Falls	553,479	366,582		128,390		1,048,451	57.12		1,048,451	57.12	10,557S	11,967D		
North Bay	405,246					405,246	25.04		405,246	25.04	8,823S			
Oshawa	558,782	238,083		332,457	174,149 g [1]	1,303,471	55.63		1,303,471	55.63	3,443D	8,669S		[1]
Ottawa	5,606,517	916,661		307,887		6,831,065	49.54	2,318,052	4,513,013	32.73	25,148D	63,543S		
Owen Sound	5,000				65,000 g	70,000	5.42	20,831	49,169	3.80	1,942S	23,256S		3,365D g
Peterborough	825,560	527,920			298,000	1,651,480	71.67	598,131	1,053,349	45.71	978S	7,457S		3,022D
Port Arthur	1,821,361	297,896	469,634		117,568 t	2,706,459	136.56	1,498,357	1,208,102	60.96	1,330S	44,021S	7,373D	11,854S t
St. Catharines	539,251	198,950		60,825		799,026	30.07	270,885	528,141	19.88	18,469S	12,500S		
St. Thomas	300,635	1,762			60,640 g	363,037	22.47		363,037	22.47	730S	2,127S		6,149D g
Sandwich	39,642	110,403		56,387	184,040 [4]	390,472	35.75		390,472	35.75	4,310S	1,890D [9]		
Sarnia	327,383	107,842		102,162	649,366 e	1,186,755	66.46		1,186,755	66.46	11,190S	13,981S		[13]
Sault Ste. Marie	645,002 z	z				645,002	27.96	352,856	292,146	12.67	3,334S	20,166S		
Stratford	196,000	390,000		98,504	70,280 g	754,784	42.78	308,688	446,096	25.28	10,612S	10,929S		7,742D
Sudbury	141,060	229,550		109,888		480,498	23.93		480,498	23.93	5,463S	121,685S		
Timmins	151,026					151,026	8.61		151,026	8.61	4,690S			
Toronto	26,922,383	25,739,400	30,057,760	346,000	4,829,453 [6]	87,894,996	139.67	12,422,081	75,472,915	119.93	883,197S	491,704D [9]	6,720S	[10]
Walkerville	z	137,773 z	[8]	434,866	188,699 [4]	761,338	78.08		761,338	78.08	[2]	9,330D		
Welland	363,605	251,052		78,000		692,657	66.82	198,702	493,955	47.65	2,165S	4,759D		
Windsor	821,206	1,430,100	[11]	1,011,077		3,262,283	51.77	126,187	3,136,096	49.77	24,585S	5,125D	? D	
Woodstock	59,971	74,370		48,000		182,340	16.67	104,710	77,630	7.10	10,042S	2,247S		
York Twp.	475,813	385,099	879,479	190,105		1,930,496	27.02		1,930,496	27.02	15,609D	93,384S	114,814D	
Twp. of East York	185,493	260,603				446,096	11.95		446,096	11.95	9,406S	2,799S		
Scarborough Twp.	618,317	223,981		11,022		853,320	42.61		853,320	42.61	580D	6,308S		
Etobicoke Twp.	843,793	175,028		48,125		1,066,946	75.44		1,066,946	75.44	?	4,289D [9]		

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

e Elevator (grain).
r Guelph Jct. Railway.
x Approximate.
S Surplus.
g Gas.
t Telephone.
z Water and electric light combined.
D Deficit.

[1] Gas plant owned by Ont. Shore Gas Co., which Co., by terms of purchase, carries the debt charges.
[2] Plant owned jointly by East Windsor and Walkerville. Joint liability, $908,413. Results of operation, $22,948S.
[3] After providing $14,000 relief work, which was charged to operation.
[4] Share of Essex Border Utilities debt partly borne by taxation.
[5] Includes gas plant.

¶ AS REPORTED BY THE MUNICIPALITY

[6] Made up of: Exhibition, $2,926,200: Royal Winter Fair, $1,543,564; Abbatoir, $311,689; Ferries, $48,000.
[7] Electric light and gas.
[8] Guarantee for S.W. & A. Ry., $759,593, not included.
[9] 1933 figures.
[10] Abbatoir, $27,119D; C.N.E., $206,470D; Island Ferries, $38,811D; R.W. Fair, $83,416D.
[11] See note 22, page 6.
[12] In addition, $300,000 deposited with Hydro-Electric Power Commission of Ontario re radials.
[13] Elevator Co. has always met $64,194 annual debt payments.
[14] No depreciation applied for 1934.
[15] London-Port Stanley Ry.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1934			1934 TAX LEVY UNPAID At Dec. 31st, 1934			ACCUMULATED TAX ARREARS (Inc. 1934 taxes unpaid)	
	Dominion Census		City's Report						School Administration Only	Municipal Only	Combined					
	1921	1931	1934		Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita	% of 1934 Levy	Amount	Per Capita
QUEBEC					(X)					*		†			†	
Chicoutimi (Dec. 31st/33)..	8,937	11,877	12,135	1.9	$1,377,288	$113.50	$ 6,419,311	$529	$ 77,554	$ 147,145	$18.52	$?	$?	?	$ 150,579	$12.41
Granby	6,785	10,587	10,700	1.5	‡	.....	5,961,735	557	62,182	100,640[5]	15.21	26,018	2.43	16.0%	46,688[3]	4.36
Hull (Apr. 30th, 1935)	24,117	29,433	30,058	6.2	3,599,827	119.76	19,465,829	648	219,903	484,817	23.45	171,218[7]	5.70	35.3%	387,467[7]	12.89
Joliette	9,039	10,765	11,510	2.0	‡	.....	4,880,485	424	58,162	62,296	10.47	30,214	2.62	25.0%	65,090	5.65
Lachine	15,404	18,630	18,539	4.7	‡	.....	20,339,185	1,097	218,695	520,938	39.90	?	?	?	404,579[10]	21.82
Levis	10,470	11,724	11,768	3.5	639,114	54.31	5,937,348	505	24,403	211,356	20.03	161,024[21]	13.68	68.2%	238,550[11, 21]	20.27
Montreal (Apr. 30th, 1934)	618,506	818,577	847,000	50.2	‡	.....	955,950,170	1,129	9,054,817	24,243,894	39.31	8,252,576[18]	9.74	24.8%	18,303,188[19]	21.61
Outremont	13,249	28,641	29,000	1.5	5,840,517	201.40	42,469,978	1,464	325,070	771,287	37.81	357,441	12.33	32.3%	537,428	18.53
Quebec (Apr. 30th, 1934)	95,193	130,594	143,000	8.8	23,239,658	162.51	122,556,247	857	1,163,359	4,002,072[13]	36.12	2,183,389[13]	15.27	42.3%	4,392,881[14]	30.72
St. Hyacinthe	10,859	13,448	14,926	1.7	1,150,862	77.10	12,548,315	841	54,200	170,067	15.03	24,142*s*	1.62	10.8%	92,104	6.17
St. Johns (Dec. 31st, 1934).	7,734	11,256	11,456	2.1	‡	.....	10,577,875	923	50,204	145,232	17.06	61,578	5.37	31.5%	139,662	12.19
Shaw'gan Falls (June 30/34)	10,625	15,345	16,430	1.5	‡	.....	25,916,733	1,577	231,456	382,034	37.34	59,529*s*	3.62	15.6%	126,591	7.70
Sherbrooke	23,515	28,933	29,284	4.8	3,974,084	135.71	26,473,570	904	*m*	583,125	19.91	177,789	6.07	30.5%	330,580	11.29
Sorel	8,174	10,320	10,528	3.1	1,181,500	112.22	5,128,600	487	38,787	127,690	15.81	43,417*s*	4.12	34.0%	92,790	8.81
Thetford Mi's (Nov. 30/34)	8,272	10,701	10,680	3.3	265,000	24.81	5,549,850[20]	520	53,581	121,150*w*	16.36	?	?	?	129,297*w*	12.11
Three Rivers	22,367	35,450	40,000	5.0	8,267,302	206.69	34,665,150[16]	867	397,995	1,131,361	38.24	540,408	13.51	35.3%	1,284,481[17]	32.11
Valleyfield (Dec. 31st, 1933)	9,215	11,411	12,953	.6	‡	.....	13,193,519	1,019	79,477	243,573	24.94	108,889*s*	8.41	44.7%	159,070	12.28
Verdun	25,001	60,745	59,283	2.2	‡	.....	43,207,350	729	404,876	876,671	21.62	414,645	6.99	32.3%	597,227[12]	10.07
Westmount	17,593	24,235	26,000	1.5	5,450,435	209.64	71,538,706	2,751	653,715	1,031,033	64.80	371,481	14.29	22.1%	686,891	26.42
NEW BRUNSWICK																
Moncton	17,488	20,689	21,694	3.3	2,542,623	117.20	22,082,825	1,018	*m*	735,858	33.92	205,419	9.47	27.9%	297,184[4]	13.70
Saint John	47,166	47,514	50,000	14.3	3,421,121	68.43	41,040,100	820	*m*	1,818,152	36.36	539,593	10.79	29.7%	519,614[15]	10.39
NOVA SCOTIA																
Glace Bay	17,007	20,706	21,000	9.7	1,093,124	52.05	5,075,200	241	*m*	365,362	17.40	149,309	7.11	40.9%	287,775	13.70
Halifax (Apr. 30th, 1934)	58,372	59,275	59,275	6.7	9,244,890	155.97	58,949,320	995	*m*	2,105,582	35.52	541,076	9.13	25.7%	784,861[2]	13.24
Sydney	22,545	23,089	25,000	5.8	2,077,999	83.12	11,937,694	477	*m*	629,332	25.17	229,900	8.91	35.4%	512,480[9]	20.50
PRINCE EDWARD ISLAND																
Charlottetown (Dec. 31/33)	12,347	12,361	12,361	1.9	1,257,737	101.75	8,914,838	721	*m*	192,131	15.54	52,051	4.21	27.1%	81,318	6.58

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

‡ Not segregated.
s Not including school tax arrears.
m Included in municipal.
w Includes water taxes.
(X) Not including bank loans in anticipation of debenture issues. For these, see third last column, next page.
[2] After deducting reserve of $472,034.
[3] After deducting reserve of $6,000; includes school tax arrears of $17,149.
[4] After deducting reserve of $59,294.
[5] Not inclusive of $34,817 water tax, of which $28,346 was collected during 1934, and total water tax collected in 1934 amounted to $33,107; arrears outstanding, $9,567 at Dec. 31st, 1934.
† Includes current school taxes unpaid unless otherwise stated. Water taxes omitted unless otherwise stated.
[7] Not inclusive of school taxes, as such taxes not collected by city, and fiscal year of school ends June 30th. For school tax arrears, see page 10.
* Does not include water tax unless otherwise noted.
[9] After deducting reserve of $104,597. In addition, tax sale lands of $65,000.
[10] After deducting reserve of $24,089. Does not include $91,637 water tax arrears. Water tax levy, $99,615.
[11] After deducting reserve of $24,606.
[12] After deducting reserve of $73,831. Includes school arrears of $148,126.
[13] Includes water taxes.
[14] After deducting reserve of $447,135. Includes uncollected water taxes.
[15] After deducting reserve of $475,306.
[16] Includes $6,000,000 Can. International Paper Co's. assessment, which is discussable whether exemption expired 1925 or valid until 1939. In addition, $17,407,200 Industrial property partly or temporarily exempt.
[17] After deducting reserve of $135,166.
[18] Not including water taxes of $1,584,672, or special taxes, amount of latter being unknown.
[19] After deducting reserve of $1,682,080. Includes interest on taxes uncollected of $4,853,566. In addition, water rates uncollected of $2,383,838, against which reserve is $1,787,879.
[20] 1933 figure.
[21] Fiscal year now terminates April 30th, so these figures are for four months before end of fiscal year.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)					Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS ¶		Local Improvements Owner's Share	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Per Capita	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
QUEBEC													
Chicoutimi (Dec. 31st, 1933)	$ 315,941	$26.03	$	$1,765,677	$145.50	14.5%	$ 8,867	$ .73	$1,756,810	$144.77	$?	$?	$ .....
Granby	186,800	17.46	.....	971,900	90.83	9.1%	172,719	16.14	799,181	74.69	.....	.....	.....
Hull (Apr. 30th, 1935)	698,100	23.22	1,922,620	5,361,900	178.38	17.8%	628,980	20.92	4,732,920	157.46	85,850	.....[7]	274,056
Joliette	183,015	15.90	.....	1,262,015	109.64	10.9%	239,876	20.84	1,022,139	88.80	.....	.....	.....
Lachine	1,257,909	67.85	?	6,586,889	355.30	35.5%	1,151,821	62.13	5,435,068	293.17	.....	220,593	.....
Levis	57,800	4.91	.....	1,275,850	108.42	10.8%	.....	.....	1,275,850	108.42	.....	31,650	.....
Montreal (Apr. 30th, 1934)	42,490,670	50.17	47,935,036	298,279,955[4]	352.16	35.2%	30,395,589	35.89	267,884,366	316.27	4,379,000	19,535,540	.....
Outremont	1,544,012	53.24	?	7,484,632	258.09	25.8%	1,644,115	56.69	5,840,517	201.40	.....	.....	.....
Quebec (Apr. 30th, 1934)	6,584,000	46.04	.....	35,162,385	245.89	24.6%	3,001,511	20.99	32,160,874	224.90	1,005,115	6,177,030	.....
St. Hyacinthe	250,565	16.79	.....	1,849,182	123.89	12.4%	46,111	3.09	1,803,071	120.80	.....	.....	.....
St. Johns (Dec. 31st, 1934)	172,072[10]	15.02	.....	1,560,981	136.26	13.6%	142,247	12.42	1,418,734	123.84	.....	?	.....
Shawinigan Falls (June 30th, 1934)	1,591,700	96.88	?	5,581,000	339.68	33.9%	489,136	29.77	5,091,864	309.91	.....	100,000	.....
Sherbrooke	772,500	26.38	337,750	7,082,200[3]	241.85	24.2%	1,359,339	46.42	5,722,861	195.43	.....	427,686	.....
Sorel	236,000	22.42	.....	1,567,800	148.91	14.9%	.....	.....	1,567,800	148.91	.....	66,196	.....
Thetford Mines (Nov. 30th, 1934)	87,000	8.15	.....	553,345	51.81	5.2%	.....	.....	553,345	51.81	.....	.....	.....
Three Rivers	2,258,200	56.45	4,075,830	11,246,762	281.17	28.1%	1,662,902	41.57	9,583,860	239.60	[9]	1,849,732[9]	578,183
Valleyfield (Dec. 31st, 1933)	133,400	10.30	.....	1,178,800	91.00	9.1%	16,380	1.26	1,162,420	89.74	.....	24,500	.....
Verdun	3,547,026	59.83	1,747,200	12,984,840	219.03	21.9%	1,861,282	31.40	11,123,558	187.63	.....	693,345[2]	294,062
Westmount	1,090,607	41.95	629,333	7,592,273	292.01	29.2%	2,025,002	77.88	5,567,271	214.13	.....	.....	190,468*x*
NEW BRUNSWICK													
Moncton	1,052,500	48.52	.....	4,922,868[1]	226.92	22.7%	1,563,856	72.09	3,359,012	154.83	50,000	245,310	.....
Saint John	2,377,500	47.55	43,183	9,408,422[5]	188.17	18.8%	3,084,249	61.68	6,324,173	126.49	128,771	369,011	.....
NOVA SCOTIA													
Glace Bay	447,000	21.29	.....	1,729,336	82.35	8.2%	382,525	18.22	1,346,811	64.13	.....	30,656	.....
Halifax (Apr. 30th, 1934)	2,313,481	39.03	478,376	15,248,352	257.25	25.7%	4,132,632	69.72	11,115,720	187.53	179,120	570,985	155,545
Sydney	395,000	15.80	.....	3,634,504	145.38	14.5%	1,137,629	45.50	2,496,875	99.88	.....	349,841	.....
PRINCE EDWARD ISLAND													
Charlottetown (Dec. 31st, 1933)	136,000	11.00	.....	1,745,100	141.18	14.1%	281,963	22.81	1,463,137	118.37	4,236	118,415	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) AND NOT INCLUDED IN GROSS DEBENTURE DEBT ABOVE

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

x Approximate.

¶ See page 10 for school districts.

[1] In addition, Moncton Hospital debentures of $280,000 guaranteed.

[2] Includes $146,500 direct relief loan, against which Government's unpaid share owing, $150,926. Also includes amount owing Montreal Metropolitan Commission current account, $183,982.

[3] Includes $46,500 unsold bonds and $836,700 housing bonds, but not $75,000 guaranteed bonds.

[4] In addition, a contingent liability re Montreal Metropllitan Commission net debenture debt, which, at Dec. 31st, 1933, was $17,849,873; other contingent liabilities approximately $8,402,908.

[5] Not including harbour debt of $1,233,527, assumed by the Dominion Government. In addition, taxpayers of Saint John bear 86.329% of the tax burden of the Municipality of the City and County of Saint John, which had a net debenture debt, at Dec. 31st, 1934, of $2,519,385. City's share approximately $2,174,960.

[7] Accounts payable, mostly for relief, after deduction of amounts due from Governments, $91,841.

[9] Total bank loans not divided.

[10] 1933 figures.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS									QUEBEC SCHOOL DISTRICTS ¶							
	GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. debt less P.U. sinking funds)		Results for the Year (after Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Bank Loans or Overdrafts	Total School Taxes Uncollected	
	Water Works	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Others								
QUEBEC																	
Chicoutimi (Dec. 31st/33)	$ 240,137	$ 139,385*h*	$ 379,522	$31.27	$	$379,522	$31.27	$ 15,484S	$	C.	$ 6,460,310	$ 77,554	$ 315,941[1]	$ 8,867	$	$ 39,144	Chicoutimi
Granby	490,000[1]	.....	490,000	45.79	‡	‡	.....	22,514S[3]	.....	C.	6,042,175	51,892	186,800	24,054	.....	16,397	Granby
										P.	992,773	10,290	.....	.....	.....	156	
Hull (Apr. 30th, 1935)	1,227,240	.....	1,227,240	40.83	94,147	1,133,093	37.70	115D	.....	C.	18,572,004[2]	209,917	698,100	83,712	2,500	142,007	Hull
Joliette	296,000	170,000*e*	466,000	40.49	‡	‡	.....	10,470S	36,111S	P.[2]	1,664,750	9,986	.....	.....	3,500	5,857	
Lachine	730,107[1]	33,545*h*	763,652	41.19	‡	‡	.....	44,185S[3]	.....	C.	4,413,405	55,169	183,015	3,800	8,750	14,176	Joliette
										P.	274,980	3,162	.....	.....	.....	808	
Levis	636,736	.....	636,736	54.11	.....	636,736	54.11	?	.....	C.	5,718,900	45,643	266,000	.....	9,394	.....	
Montreal	59,734,158[1]	.....	59,734,158	70.52	‡	.....	.....	? S	.....	C.	9,838,825[5]	97,641	477,864	66,643	17,675	.....	Lachine
Outremont	.....	.....	.....	.....	.....	.....	.....	.....	.....	P.[2]	26,787,596	75,411	514,045	19,933	.....	.....	
Quebec (Apr. 30th, 1934)	8,578,847	792,369*h*	9,371,216	65.53	450,000*x*	8,921,216	62.39	637,492S[3]	.....	C.	4,178,031	23,031	57,800	.....	2,500	10,625	Levis
St. Hyacinthe	342,209	310,000*e*	652,209	43.70	.....	652,209	43.70	?	.....	P.[2]	228,750	1,372	.....	.....	?	?	
St. Johns (Dec. 31st, 1933)	409,100	.....	409,100	35.71	‡	.....	.....	20,000S[8]	.....	C.	795,867,091	6,253,534	32,668,727	2,303,487	2,909,757	.....	Montreal
Shaw'an Falls (June 30/34)	1,373,258[1]	.....	1,373,258	83.58	‡	‡	.....	?	.....	P.	173,508,585[2]	2,770,264	9,821,943[3]	3,038,990	.....	.....	
Sherbrooke	255,992	2,104,208[6]	2,360,200	80.60	611,423	1,748,777	59.72	9,928S	[2]	C.	18,995,959[5]	90,563	404,000	104,514	.....	.....	
Sorel	386,300	.....	386,300	36.69	.....	386,300	36.69	18,731S[3]	.....	C.	11,401,500	59,697	301,800[6]	21,500	.....	.....	Outremont
Thetford Mi's (Nov. 30/34)	242,000	46,345	288,345	27.00	.....	288,345	27.00	?	.....	P.	11,305,697	183,296	838,212	86,246	.....	.....	
										C.	111,000,000	1,068,456	6,404,000	1,201,271	72,000	.....	Quebec
Three Rivers	1,342,645	181,970*f*	1,524,615	38.12	208,057	1,316,558	32.91	2,379S	5,149S*f*	P.	6,182,870	80,803	180,000	74,392	.....	.....	
Valleyfield (Dec. 31st/33)	259,438	.....	259,438	20.02	‡	.....	.....	24,439S[3]	.....	C.	8,775,065	54,200	250,565	.....	12,000	34,330	St. Hyacinthe
Verdun	1,130,117[1]	155,914[4]	1,286,031	21.69	‡	‡	.....	94,120S[3]	.....	P.	242,780	1,092	.....	.....	.....	83	
Westmount	.....	425,000*e*	425,000	16.35	308,164	116,836	4.49	.....	149,514S*e*	C.[2]	8,548,220	50,758	151,672	.....	8,300	20,869	St. Johns
										P.[2]	334,180	3,342	20,400	.....	764	2,019	
NEW BRUNSWICK										C.	25,726,681	205,813	1,354,200	266,089	.....	32,071	Shawinigan
Moncton	1,335,500	170,768*h*	1,506,268	69.43	689,879	816,389	37.63	2,099S	.....	P.	21,326,736	25,643	237,500	44,322	11,663	690	Falls
Saint John	3,352,606	780,919[7]	4,133,525	82.67	1,230,473	2,903,052	58.06	5,188D	5,465S*e*	C.	12,780,190	143,595	507,000	45,500	.....	.....	Sherbrooke
										P.[2]	16,792,200[5]	?	265,500	80,560	.....	.....	
NOVA SCOTIA										C.	3,488,675	38,087	236,000	.....	10,102	37,911	Sorel
Glace Bay	177,000	134,136[5]	311,136	14.82	57,449	253,687	12.08	5,049S	25,794S*e*	P.[2]	98,075	700	.....	.....	.....	103	
Halifax (Apr. 30th, 1934)	2,080,221	364,609*h*	2,444,830	41.25	570,000*x*	1,870,830	31.56	8,710S	.....	C.	5,358,050	53,581	87,000	.....	.....	26,557	Thetford Mi's
Sydney	558,000	98,504*h*	656,504*h*	26.26	237,628	418,876	16.76	350S	.....	C.	41,523,225[2]	391,569	2,258,200	63,695	209,545	405,378	Three Rivers
										P.[2]	642,650	6,426	.....	.....	5,000	13,576	
PRINCE EDWARD ISLAND										C.[2]	13,351,748	70,106	133,400	.....	15,500	26,636	Valleyfield
Charlottetown	217,000	34,000*h*	251,000	20.31	45,600*x*	205,400	16.62	?	.....	P.	630,650	9,371	.....	.....	.....	273	
										C.	36,457,920[2]	291,331	1,821,400	59,740	32,425	.....	Verdun
										P.	5,148,790	?	1,725,626	135,057	?	.....	
										C.	14,294,000	85,764	175,000	54,642	.....	19,473	Westmount
										P.	57,867,065	567,951	915,607	.....	.....	242,046	

e Electric light plant. *f* Ferry. *h* Housing.
x Approximate. ‡ Not segregated.
S Surplus. D Deficit.

[1] At asset value.
[2] Electric light, $40,165 surplus; gas, $163 deficit.
[3] Before deduction of debt charges or depreciation.
[4] Housing net, i.e., after deducting sinking fund of $144,086.
[5] Electric light, $63,500; housing, $70,636.
[6] Electric light, $267,508; housing, $836,700.
[7] Electric light, $761,829; housing, $19,090.
[8] Before depreciation.

C. Catholic. P. Protestant. *x* Approximate.

¶ As at June 30th, 1934. Quebec school taxes, debt and sinking funds included with municipal figures only in order to make possible an approximate comparison with cites of other provinces. The fiscal years of school and municipal districts do not coincide. Schools are administered by separate bodies. Where tax arrears do not show, taxes are collected by the municipality. Column on page 8 usually shows total arrears school and municipal.

[1] Debentures due and unpaid, $19,241.
[2] As at June 30th, 1933.
[3] Includes $1,737,944, being Board's proportion of bond issues of Protestant Central School Board. The total debenture debt of the Central Board at June 30th, 1934, was $5,120,000, against which were sinking funds of $109,237. Its bank loans amounted to $545,480, and taxes due, $279,128.
[5] Includes neutral panel.
[6] Includes $77,000 mortgages.

GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1933

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1934		1934 Tax Levy Unpaid As at Dec. 31, 1934	ACCUMULATED TAX ARREARS (Incl. 1934 Taxes Unpaid) (After deducting reserve, if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After deducting reserve, if any)	
	Dominion Census		Town's Report											
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA				(X)										
Chilliwack	1,767	2,461	2,400	$196,436	$81.85	$1,020,290	$425	$ 67,665	$28.19	$13,648	$19,803	$ 8.25	$ 17,643	$ 7.35
Cranbrook	2,725	3,067	3,067	265,673	86.62	1,343,211	438	71,597	23.34	16,531	21,587	7.04	3,078	1.00
Fernie	2,802	2,732	2,300	101,112	43.96	1,000,954	435	55,584	24.17	19,861	29,537[16]	12.84	63,372[17]	27.55
Kamloops	4,501	6,167	6,167	236,782	38.40	3,339,255	541	152,311	24.70	29,528	56,537	9.17	38,001	6.16
Kelowna	2,520	4,655	4,655	142,773	30.67	4,746,738	1,019	119,187	25.60	9,809	14,515	3.12	36,770	7.90
Nanaimo	6,559	6,745	6,648	258,424	38.87	2,262,793[19]	340	146,722	22.07	28,280	44,216	6.65	83,519	12.56
Nelson	5,230	5,992	6,000	264,454	44.08	3,355,393	559	117,985	19.66	26,420	39,870	6.64	30,839	5.14
Port Alberni	1,056	2,356	2,300	43,059	18.72	898,239	390	46,043	20.02	8,914	13,448	5.84	64,356	27.98
Prince George	2,053	2,479	2,479	40,617	16.39	874,472	353	56,718	22.88	19,573	56,229	22.68	303,113	122.27
Prince Rupert	6,393	6,350	6,000	1,253,164	208.86	4,020,208[5]	670	301,828[7]	50.30	116,793[4]	423,479[8]	70.58	406,333	67.72
Revelstoke	2,782	2,736	2,736	57,684	21.08	1,482,605	542	57,184	20.90	13,099	20,429	7.47	70,000	25.58
Rossland (Dec. 31st, 1933)	2,097	2,848	2,848	?	.....	1,144,650	402	47,981	16.85	?	23,504	8.25	3,404	1.20
Trail	3,020	7,573	7,573	566,439	74.80	5,215,870	689	179,214	23.66	27,904	44,973	6.02	2,112	.28
Vernon	3,685	3,937	4,000	23,792	5.95	2,317,175	579	111,574	27.89	14,714	22,212	5.55	136,955	34.24
ALBERTA														
Camrose	1,892	2,258	2,250	112,089	49.81	1,702,705	757	82,252	36.55	38,574	53,429[3]	23.75	14,325	6.37
Drumheller	2,499	2,987	3,000	142,512	47.50	2,065,262	688	137,926	45.97	48,098	70,440[1]	23.48	3,026[20]	1.01
Red Deer	2,328	2,344	2,344	116,228	49.58	1,361,445	581	69,422	29.62	13,202	44,509	18.99	?	?
Wetaskiwin	2,061	2,125	2,130	84,407	39.63	1,835,890	862	83,004	38.97	30,297	63,376	29.75	20,000*x*	9.39
SASKATCHEWAN														
Biggar	1,535	2,369	2,200	40,671	18.49	1,140,330	518	53,054	24.12	17,451	25,392	11.54	69,333	31.51
Estevan	2,290	2,936	2,936	143,976	49.04	2,175,025	741	105,317	35.87	66,832	158,715[10]	54.06	109,695[11]	37.36
Kamsack	2,002	2,087	2,000	31,966	15.98	1,079,165	539	46,984	23.49	?	36,690	18.34	21,907[12]	10.95
Melville	2,808	3,891	3,800	406,523	106.98	2,428,301	639	125,405	33.00	77,854	167,064	43.96	56,836[13]	14.96
North Battleford	4,108	5,986	5,959	382,875	64.25	3,244,983	545	169,936	28.52	31,617	70,634	11.85	35,526	5.96
Prince Albert	7,430	9,905	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Swift Current	3,518	5,296	5,000	505,600	101.11	3,349,465	670	142,832	28.57	21,221	99,897	19.98	628,332	125.67
Weyburn	3,193	5,002	5,002	178,011	35.59	3,399,964	680	160,222	32.03	?	171,078[18]	34.20	265,208[18]	53.02
Yorkton	5,151	5,027	5,000	295,646	59.13	4,063,835	813	194,844	38.97	55,844	103,565	20.71	207,808[15]	41.56
MANITOBA														
Dauphin	3,885	3,971	3,753	269,632	71.84	2,119,877	565	121,988	32.50	27,313	42,148	11.23	28,212[14]	7.52
Portage la Prairie	6,766	6,597	6,499	219,113	33.72	4,220,161	649	188,421	28.99	68,452	141,120	21.71	?	.....
Selkirk	3,726	4,486	3,500[6]	147,245	42.07	1,977,525	565	82,649	23.61	33,906	64,928	18.55	176,993	50.57
Transcona	4,185	5,747	5,747	949,159	165.15	2,141,675	373	138,140	24.04	?	96,919	16.86	744,894	129.61
The Pas	1,858	4,030	3,000	46,881	15.62	1,344,185	448	84,731	28.24	40,588	49,582[9]	16.53	46,561	15.52

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these sums. See third to last column of next page.

x Approximate.

[1] After deduction of reserve of $70,000.

[2] After deducting reserve of $924.

[3] After deducting reserve of $80,213.

[4] Includes $56,448 local improvements. Current taxes uncollected.

[5] Land only. In addition, $3,669,475 improvements not taxed.

[6] Figure lower than Dominion census owing to the fact that municipal figures do not include mental hospital inmates.

[7] Includes $100,818 local improvement levy.

[8] After deducting reserve of $48,496. Includes local improvement arrears of $271,992.

[9] After deduction of $51,000.

[10] After deducting reserve of $17,417.

[11] After deducting reserve of $152,725.

[12] After deducting reserve of $48,973.

[13] After deducting reserve of $92,713.

[14] After deducting reserve of $60,019.

[15] After deducting reserve of $193,231.

[16] Reserve of $20,000 against this.

[17] Complete reserve against this.

[18] After deducting reserve of $171,078 against this and $704,037 against tax sale lands.

[19] Land only.

[20] 1933 figure.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			(Owner's Share Only)
BRITISH COLUMBIA												
Chilliwack	$ 79,000	$ 73,150	$385,991	$160.83	21.4%	$189,555	$78.98	$196,436	$ 81.85	$	$	$ .....[1]
Cranbrook	76,500	141,496[1]	628,896	205.05	27.3%	247,160	80.59	381,736	124.46	.....	26,389	63,586[1]
Fernie	72,000	.....	508,500	221.09	29.5%	328,388	142.78	180,112	78.31	.....	10,000	.....
Kamloops	158,000	38,948[1]	1,237,893	200.73	26.8%	805,363	130.59	432,530	70.14	.....	45,000	14,130
Kelowna	126,000	6,309	624,009	134.05	17.9%	369,311	79.34	254,698	54.71	.....	.....	6,579
Nanaimo	.....	12,272	907,872	136.56	18.2%	301,326	45.33	606,546	91.23	.....	59,200	1,213
Nelson	163,000	89,413	959,812[6]	159.97	21.3%	327,312	54.55	632,500	105.42	.....	.....	33,875[1]
Port Alberni	18,500	5,700	216,300	94.04	12.5%	46,941	20.41	169,359	73.63	.....	.....	1,168[1]
Prince George	47,000	.....	247,500	99.84	13.3%	114,707	46.27	132,793	53.57	.....	13,000	.....
Prince Rupert	184,688	922,875	1,834,909	305.82	40.8%	163,543	27.26	1,671,366	278.56	.....	.....	?
Revelstoke	39,000	.....	432,000	157.89	21.0%	114,675	41.91	317,325	115.98	12,000	16,500	.....
Rossland (Dec. 31st, 1933)	32,000	.....	241,000	84.62	11.3%	38,536	13.53	202,464	71.09	.....	2,103	.....
Trail	114,927	165,332	1,050,164	138.67	18.5%	358,764	47.37	691,400	91.30	.....	25,266	23,666
Vernon	.....	27,644[1]	209,062[4]	52.27	7.0%	133,017	33.25	76,045	19.01	.....	5,405	11,245[1]
ALBERTA												
Camrose	61,699	?	195,341	86.82	11.6%	83,253[2]	37.00	112,089	49.81	.....	6,000	.....
Drumheller	61,500	3,023	179,052	59.68	8.0%	.....	.....	179,052	59.68	.....	2,000	.....
Red Deer	56,200	34,460	197,118	84.09	11.2%	.....	.....	197,118	84.09	.....	.....	.....
Wetaskiwin	6,611	39,098	215,089	100.98	13.5%	38,392[2]	18.02	176,697	82.96	.....	12,625[3]	.....
SASKATCHEWAN												
Biggar	43,109	.....	138,445	62.93	8.4%	28,210	12.82	110,234	50.11	.....	.....	.....
Estevan	44,596	?	240,392	81.88	10.9%	70,891[2]	24.15	169,501	57.73	.....	27,800[9]	.....
Kamsack	4,500	.....	103,608	51.80	6.9%	.....	.....	103,608	51.80	.....	1,630	.....
Melville	.....	.....	483,276	127.17	17.0%	.....	.....	483,276	127.17	.....	4,532	.....
North Battleford	224,304	220,902[1]	1,100,406	184.66	24.6%	501,743	84.20	598,663	100.46	.....	13,700	.....
Prince Albert (Dec. 31st, 1933)	278,088	?	3,676,908	371.22	49.5%	974,863	98.42	2,702,044	272.80	.....	148,600	?
Swift Current	246,500	67,481	1,403,316	280.66	37.4%	54,881[11]	10.98	1,348,435	269.68	.....	206,817	.....
Weyburn	154,244	41,553[1]	839,838	167.90	22.4%	359,078	71.79	480,760	96.11	.....	12,029	15,495[1]
Yorkton	154,475	33,997	586,548[12]	117.31	15.6%	.....	.....	586,548	117.31	See note [12]	69,500	.....
MANITOBA												
Dauphin	141,000	28,866[1]	546,281	145.56	19.4%	36,842	9.82	509,440	135.74	.....	.....	.....
Portage la Prairie	74,600	?	1,309,786[8]	201.54	26.9%	597,321	91.91	712,465	109.63	.....	92,610	.....
Selkirk	17,650	57,054[1]	245,001	70.00	9.3%	53,094	15.17	191,907	54.83	.....	.....	.....
Transcona	118,243	.....	1,104,187[5]	192.13	25.6%	.....	.....	1,104,187	192.13	28,672[7]	[7]	.....
The Pas	6,000	32,881	363,218	121.07	16.1%	65,000	21.67	298,218	99.40	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements.
[2] An investment fund due to sale of public utilities—not a sinking fund.
[3] Hospital loan.
[4] In addition, $25,000 guarantee bonds.
[5] Debt consolidated. Figure includes $62,187, being share of Greater Winnipeg Water District net debt.
[6] In addition, $50,000 guaranteed bonds, against which there is a sinking fund.
[7] Unemployment relief. Debenture interest of $130,532 unpaid.
[8] In addition, $10,000 guaranteed bonds.
[9] In addition, debenture coupons past due, with interest $74,700 and account payable $27,946.
[11] In addition, $162,412 in trust fund from sale of electric light plant.
[12] Includes $98,190 unsold bonds, against which there is a bank loan of $94,700; also $171,743 electric light bonds assumed and payable by Canadian Utilities.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
BRITISH COLUMBIA												
Chilliwack	$	$	$	$	$	$	$	$	$	$	$	$
Cranbrook	128,000	60,000	8,500		190,000	61.95	73,937	116,063	37.84	2,917S	12,698S	
Fernie	159,000	69,000			228,000	99.13	149,000x	79,000	34.35	7,102S	8,003S	
Kamloops	217,000	450,500[1]	41,750		709,250	115.01	513,502	195,748	31.74	7,133S	[1]	
Kelowna	252,500z	z	15,700		268,200	57.62	156,275	111,925	24.04	3,494D	12,796S	
Nanaimo	500,000		35,100		535,100	80.49	186,978	348,122	52.36	1,084D		
Nelson	30,000	420,000	11,300	50,000g	511,300	85.22	143,254	368,046	61.34	29,018S	73,700S	[3]
Port Alberni	147,500	[1]	8,300		155,800	67.74	29,500	126,300	54.91	1,015	[1]	
Prince George	49,000	66,000	37,000		152,000	61.31	59,824	92,176	37.18	4,126S	5,235S	
Prince Rupert	320,130	163,435[1]	48,100	21,378t	553,043	92.17	134,841	418,202	69.70	11,196D	[1]	11,257St
Revelstoke	124,000	202,000			326,000	119.15	66,359	259,641	94.90	9,568D	5,527S	
Rossland (Dec. 31st, 1933)	136,000				136,000	47.75	?			437D		
Trail	227,900		8,000		235,900	31.15	110,939	124,961	16.50	17,407S		
Vernon	168,118		2,300h		170,418	42.60	118,165[2]	52,253	13.06	1,032D		
ALBERTA												
Camrose	60,950[1]	17,515[1]			78,465	34.87	83,253					
Drumheller	36,540				36,540	12.18		36,540	12.18	1,551S		
Red Deer	18,760	62,130			80,890	34.51		80,890	34.51	4,229D	4,788S	
Wetaskiwin	135,191[1]	4,509[1]			130,682	61.35	38,392[7]	92,290	43.33	[1]	[1]	
SASKATCHEWAN												
Biggar	82,708				82,708	37.59	13,145	69,563	31.62	1,263D		
Estevan	73,535	22,881[1]			96,416	32.84	70,891	25,525	8.69	5,063D	[1]	
Kamsack	41,702	29,940			71,642	35.82		71,642	35.82	4,965D	5,018S	
Melville	76,753				76,753	20.19		76,753	20.19	1,146S		
North Battleford	189,000	156,700			345,700	58.01	129,912	215,788	36.21	9,552S	4,673S	
Prince Albert												
Swift Current	541,420	301,415			842,835	168.57	[4]	842,835	168.57	2,671S	34,365S	
Weyburn	303,636	114,405			418,041	83.57	155,292	302,749	60.52	233D	38,808S	
Yorkton	119,159	171,743[1]			290,902	58.18		290,902	58.18	3,287S	[1]	
MANITOBA												
Dauphin	160,701	72,105	7,001		239,808	63.90		239,808	63.90	3,986D	21,852S	
Portage la Prairie	700,000	199,000			899,000	138.33	405,648	493,352	75.91	2,160D	8,247S	
Selkirk	29,500		15,162		44,662	12.76		44,662	12.76	2,802S	8,643S	
Transcona	[6]		92,841	62,187[8]	155,028	26.98		155,028	26.98	?		
The Pas	156,000	140,000	13,337		309,337	103.11	58,000	251,337	83.78	2,289S	7,853S	

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

g Gas.
t Telephone.
z Waterworks and electric light combined.
S Surplus.
[1] Plant has been sold.
[2] Includes sinking fund surplus of $51,218.
h Housing.
x Approximate.
D Deficit.
[3] Gas, $1,350S; Street Railway, $8,819D.
[4] Have $162,412 in trust fund from sale of electric light plant.
[5] Electric light trust fund.
[6] Debt consolidated.
[7] Special trust savings account for redeeming debentures.
[8] Share of Greater Winnipeg Water District net debt.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1934		1934 TAX LEVY UNPAID as at Dec. 31, 1934	ACCUMULATED TAX ARREARS (Including 1934 Taxes Unpaid) After deducting reserve, if any	
	Dominion Census		Town's Report									
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita
ONTARIO				(X)								
Alexandria	2,195	2,006	1,945	$ 25,671	$ 13.20	$ 674,300	$347	$ 36,136	$18.58	$?	$31,501	$16.20
Almonte	2,426	2,415	2,409	150,565	62.50	1,129,447	469	79,132	32.85	5,948	17,034	7.07
Amherstburg	2,769	2,759	3,044	146,291	48.06	2,553,412	839	95,512	31.38	34,064	72,126	23.69
Arnprior	4,077	4,023	4,085	191,349	46.84	2,108,895	516	112,626	27.57	38,491	96,569	23.64
Aurora	2,307	2,587	2,850	317,087	111.26	1,574,463	552	70,698	24.81	11,687	31,171	10.94
Aylmer	2,194	2,283	1,985	40,176	20.24	1,333,561	672	54,878	27.65	9,886	20,888	10.52
Barrie	6,936	7,776	7,725	454,764	58.87	4,843,726	627	216,304	28 00	41,524	108,338	14.02
Blind River	1,843	2,805	2,693	31,436	11.67	1,179,750	438	66,136	24.56	17,740	25,013 [2]	9.29
Bowmanville	3,233	4,080	3,600	407,315	113.13	2,409,100	669	125,406	34.83	29,854	69,346	19.26
Bracebridge	2,451	2,436	2,582	261,985	101.47	1,003,835	389	59,998	23.24	19,494	36,024	13.95
Brampton	4,527	5,532	5,487	615,456	112.17	5,532,256	1008	295,858	53.92	26,022	57,587	10.50
Brockville	10,040	9,736	9,988	631,405	64.31	7,089,350	710	341,003	34.74	46,240	62,727	6.28
Burlington	2,709	3,046	3,526	591,422	167.73	2,626,013	745	137,365	38.96	34,879	90,862	25.77
Campbellford	2,890	2,744	2,732	243,275	89.05	1,422,075	521	79,891	29.24	13,495	36,671	13.42
Carleton Place	3,841	4,105	4,186	217,632	51.99	1,997,347	477	119,856	28.63	?	34,937	8.35
Cobalt	4,449	3,885	3,274	32,089	9.80	857,947	262	70,231	21.45	22,202	54,572	16.67
Cobourg	5,327	5,834	5,780	384,881	66.58	3,111,994	538	176,664	30.56	31,520	60,010	10.38
Cochrane	3,306	3,963	3,456	126,002	36.46	2,097,728	607	94,810	27.43	26,481	46,638 [3]	13.49
Collingwood	5,882	5,809	4,983	284,021	56.99	3,926,556	788	186,648	37.46	46,169	98,433	19.75
Copper Cliff	2,597	3,173	3,400	19,578	5.76	4,511,717	1,327	76,659	22.55	266	821	.24
Dundas	4,978	5,026	5,000*x*	531,811	106.36	4,977,385	995	192,677	38.54	70,113	163,530	32.71
Dunnville	3,224	3,405	3,882	179,327	46.20	2,189,365	563	104,861	27.01	10,000	38,645	9.95
Eastview	5,324	6,686	6,719	449,151	66.85	1,406,204	209	153,478	22.84	62,616	155,639 [4]	23.16
Elmira	2,016	2,170	2,650	113,088	42.68	1,228,322	463	69,091	26.07	?	18,731	7.07
Fergus	1,796	2,594	2,560	270,085	105.50	1,385,215	541	78,118	30.51	6,346	10,466	4.09
Forest Hill	.....	5,207	7,808	2,721,757	348.59	14,294,656	1,831	579,737	74.25	106,882	198,906	25.47
Fort Erie [6]	3,947	5,904	5,520	1,607,870	291.28	6,097,683	1,105	403,484	73.09	136,131	245,588	44.49
Fort Frances	3,109	5,470	5,500	637,859	115.98	4,729,636	860	201,896	36.71	68,041	204,180	37.12
Gananoque	3,694	3,592	3,400	383,537	112.81	1,877,021	552	118,507	34.85	24,230	47,177 [1]	13.88
Georgetown	2,061	2,288	2,203	122,442	55.58	1,266,372	575	65,103	29.55	14,932	27,928 [5]	12.68
Goderich	4,107	4,491	4,344	179,378	41.30	2,781,384	640	117,624	27.08	30,763	76,554	17.62

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

x Approximate.
(X) Amounts borrowed in anticipation of debenture issues are additional to these figures.
[1] After deducting reserve of $5,500.
[2] After deducting reserve of $15,053.
[3] After deducting reserve of $4,064. In addition, tax sale lands of $16,598.
[4] After deducting reserve of $27,151.
[5] After deducting reserve of $7,420.
[6] Including figures for Bridgeburg, with which municipality was amalgamated Dec. 31st, 1931.
[7] After deducting reserve of $5,500.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Alexandria	$	$ 1,366	$ 51,056	$ 26.25	3.5%	$	$	$ 51,056	$ 26.25	$	$ 28,005	$ .....
Almonte	74,574	1,168	395,089	164.00	21.9%	.....	.....	395,089	164.00	.....	.....	.....
Amherstburg	54,370	22,878	198,438[2]	65.19	8.7%	.....	.....	198,438	65.19	.....	65,566	.....
Arnprior	93,831	24,868	399,840[5]	97.88	13.0%	145,341	35.58	254,499	62.30	.....	12,000[6]	?
Aurora	87,159	87,341	332,069	116.52	15.5%	.....	.....	332,069	116.52	.....	1,434	.....
Aylmer	12,537	10,280[1]	105,561	53.18	7.1%	.....	.....	105,561	53.18	.....	.....	.....
Barrie	179,765	?	498,519	64.53	8.6%	.....	.....	498,519	64.53	44,500	123,100	.....
Blind River	31,436	.....	68,537[7]	25.45	3.4%	.....	.....	68,537	25.45	294,300	.....	.....
Bowmanville	118,246	181,177	546,819	151.89	20.2%	11,039	3.07	535,780	148.82	.....	58,150	2,282[1]
Bracebridge	76,207	75,803	271,942	105.32	14.0%	.....	.....	271,942	105.32	.....	14,800	.....
Brampton	159,376	236,473[1]	730,974	133.22	17.8%	.....	.....	730,974	133.22	.....	39,000	.....
Brockville	273,595	358,617[1]	658,358	67.06	8.9%	26,953	2.75	631,405	64.31	.....	126,155	.....
Burlington	211,033	264,063[1]	764,286	216.76	28.9%	.....	.....	764,286	216.76	.....	46,031[8]	.....
Campbellford	91,079	?	262,439	96.06	12.8%	.....	.....	262,439	96.06	.....	14,500	.....
Carleton Place	102,009	23,570	615,400	147.01	19.6%	.....	.....	615,400	147.01	.....	20,000	.....
Cobalt	32,089	.....	32,089	9.80	1.3%	.....	.....	32,089	9.80	.....	22,619	.....
Cobourg	69,654	288,898[1]	721,815	124.88	16.6%	21,836	3.78	699,979	121.10	.....	76,500	.....
Cochrane	58,197	.....	309,834	89.65	12.0%	.....	.....	309,834	89.65	.....	.....	.....
Collingwood	112,646	7,039	1,034,088[9]	207.52	27.7%	.....	.....	1,034,088	207.52	.....	26,105	.....
Copper Cliff	19,578	.....	19,578	5.76	.8%	.....	.....	19,578	5.76	.....	.....	.....
Dundas	143,655	278,218[1]	698,913	139.78	18.6%	10,652	2.13	688,261	137.65	.....	67,000	.....
Dunnville	43,752	86,817[1]	270,649	69.72	9.3%	.....	.....	270,649	69.72	.....	13,000	.....
Eastview	14,232	376,054[1]	545,570	81.20	10.8%	96,419	14.35	449,151	66.85	24,075	14,953[11]	.....
Elmira	.....	57,638[1]	170,912	64.50	8.6%	.....	.....	170,912	64.50	.....	14,300	.....
Fergus	88,249	136,441[1]	324,218	126.65	16.9%	.....	.....	324,218	126.65	.....	12,886	.....
Forest Hill	375,270	1,914,280[1]	2,721,757	348.59	46.5%	.....	.....	2,721,757	348.59	44,417	.....	.....
Fort Erie†	388,377	699,854	1,719,366[3]	311.48	41.5%	.....	.....	1,719,366	311.48	See note [3]	76,298[4]	.....
Fort Frances	269,814	153,998	743,754	135.23	18.0%	45,639	8.30	698,115	126.93	31,000	160,000	26,633[1]
Gananoque	60,493	?	492,076	144.73	19.3%	46,172	13.58	445,904	131.15	.....	16,648	.....
Georgetown	16,567	14,617	239,241	108.60	14.5%	1,749	.80	237,492	107.80	.....	33,485	.....
Goderich	55,607	47,030	301,538[12]	63.43	9.3%	.....	.....	301,583	63.43	?	63,709	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN GROSS DEBENTURE DEBT ABOVE

† Including figures for Bridgeburg, with which municipality was amalgamated Dec. 31st, 1931.
[1] Total for local improvements.
[2] In addition, S.W. & A. Ry. deferred liability of $17,505.
[3] Includes $192,754 unsold debentures, against which are bank loans.
[4] In addition, owe county levy, $42,649, and interest in default, $14,481. Principal, $48,448, in default included in debenture debt above.
[5] Not including $22,500 Arnprior Cabinet guarantee.
[6] In addition, accounts payable of $27,500.
[7] In addition, unsold debentures of $328,457, against which is the bank loan of $294,300.
[8] In addition, county rates unpaid of $18,439.
[9] Includes $48,823 unsold bonds, against which bank loans.
[10] In addition, county rates unpaid of $23,787.
[11] In addition, county rates unpaid of $25,909.
[12] In addition, has guaranteed Ont. W. Shore Ry. bonds, $150,000, due 1938, against which sinking fund of $114,311 on hand. The railway is not operating, and the town pays interest on the bonds of $7,500 yearly.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Alexandria	$ 8,235	$ 17,150	$	$	$ 25,385	$13.05	$	$ 25,385	$13.05	$ 1,619S	$ 1,166D	$
Almonte	176,970*y*	67,533			244,524	101.50		244,524	101.50	?	?	
Amherstburg	28,348	23,799			52,147	17.13		52,147	17.13	?	?	
Arnprior	57,150	6,000			63,150	15.46		63,150	15.46	400S [3]	?	
Aurora	14,982				14,982	5.26		14,982	5.26	4,359S	2,880S	
Aylmer	46,528	18,857			65,385	32.94		65,385	32.94	2,000D*x*	853S	
Barrie	12,888	23,979		6,888*g*	43,755	5.66		43,755	5.66	1,220S	10,472S	1,601D*g*
Blind River	37,101				37,101	13.78		37,101	13.78	3,490S [1]		
Bowmanville	69,722	58,743			128,465	35.69		128,465	35.69	1,363S	12,771S	
Bracebridge	8,306	1,651			9,957	3.85		9,957	3.85	1,164S	12,239S	
Brampton	17,706	12,794	31,018		115,518	21.05		115,518	21.05	1,730D	2,601D	
Brockville										3,153S	16,736S	2,215S*g*
Burlington	172,864				172,864	49.03		172,864	49.03	8,304S		
Campbellford	[2]	19,164			19,164	7.01		19,164	7.01	5,469S [1]	? S	
Carleton Place	355,469	42,300			397,768	95.02		397,768	95.02	277S	10,244S	
Cobalt										787S		
Cobourg	38,853	276,245			315,098	54.52		315,098	54.52	604S [3]	6,983S [3]	
Cochrane	38,391	49,131	65,957	30,353*t*	183,832	53.19		183,832	53.19	1,072S	2,264S	421D*t*
Collingwood	53,067			697,000*e*	750,067	150.53		750,067	150.53	2,442S [3]	?	22,821D*e*
Copper Cliff												
Dundas	143,436	23,666			167,102	33.42	10,652	156,450	31.29	1,818S	260S	
Dunnville	44,025	47,297			91,322	23.52		91,322	23.52	487S	6,323S	
Eastview												
Elmira	27,939	25,258	4,627		57,824	21.82		57,824	21.82	529S	1,664D	
Fergus	29,389	17,343	7,401		54,133	21.15		54,133	21.15	570D	2,191S	
Forest Hill												
Fort Erie†	111,496				111,496	20.20		111,496	20.20	1,343D		
Fort Frances	31,644	9,531		19,073*t*	60,248	10.95		60,248	10.95	4,166D	30,706S	4,393S*t*
Gananoque	63,618				63,618	18.71	1,251	62,367	18.34	10,935S		
Georgetown	80,907	9,883	24,260		115,050	52.22		115,050	52.22	548D	1,492S [3]	
Goderich	74,496	47,709			122,205	28.13		122,205	28.13	1,221S	5,232S	

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

x Approximate.
† Including figures for Bridgeburg, with which municipality was amalgamated Dec. 31st, 1931.
e Grain elevator.
g Gas.
t Telephone.
y Waterworks and sewers.

S Surplus.
[1] Before deducting debt charges.
[2] Waterworks under local improvements.
[3] 1933 figure, latest available.

D Deficit.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1934		1934 TAX LEVY UNPAID as at Dec. 31, 1934	ACCUMULATED TAX ARREARS (Including 1934 Taxes Unpaid) After deducting reserve, if any	
	Dominion Census		Town's Report									
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita
ONTARIO				(X)								
Grimsby	2,004	2,198	1,996	$327,709	$164.18	$1,617,659	$810	$110,412	$55.32	$31,573	$75,558	$37.85
Haileybury	3,743	2,813	2,775	183,564	66.15	1,310,925	472	91,241	32.88	44,136	126,224	45.49
Hanover	2,781	3,077	3,117	336,793	108.05	1,428,931	458	95,745	30.72	18,465	32,899	10.55
Hawkesbury	5,544	5,177	5,500	309,853	56.34	2,254,637	410	129,501	23.55	29,849	88,706	16.13
Humberstone	1,524	2,490	2,532	66,869	26.41	848,926	335	59,145	23.36	11,938	44,483	17.57
Hespeler	2,777	2,752	2,877	81,460	28.31	1,835,296	638	71,046	24.70	11,052	21,604[1]	7.51
Huntsville	2,246	2,817	2,651	163,540	61.69	1,076,600	406	56,617	21.36	7,555	17,112	6.45
Ingersoll	5,150	5,233	4,919	218,441	44.41	3,739,875	760	149,299	30.35	24,701	39,895[8]	8.11
Kapuskasing	.....	3,819	3,200	753,918	235.60	2,377,279[7]	743	169,479	52.96	14,593	29,733	9.29
Kenora	5,407	6,766	7,511	594,095	79.10	4,802,690	639	242,461	32.28	47,522	75,481[2]	10.05
Kincardine	2,077	2,465	2,534	179,932	71.01	1,135,281	448	67,798	26.75	17,323	29,068	11.47
Kingsville	1,783	2,174	2,354	340,744	144.75	1,723,165	732	97,990	41.63	44,895	110,973	47.14
Leamington	3,675	4,902	5,004	625,699	125.04	3,372,798	674	149,887	29.95	43,491	65,642[3]	13.12
Lindsay	7,620	7,505	6,976	491,638	70.48	4,324,489	620	246,789	35.38	48,861	75,510	10.82
Listowel	2,477	2,676	2,798	138,168	49.38	1,725,115	617	78,652	28.11	15,028	30,791	11.00
Long Branch	.....	3,962	3,752	749,823	199.85	1,410,818	376	151,325	40.33	80,130	209,800	55.91
Meaford	2,650	2,624	2,722	125,861	46.24	1,406,756	517	84,438	31.02	10,126	18,718[9]	6.88
Merritton	2,544	2,523	2,530	95,508	37.75	1,762,443	697	86,746	34.29	8,796	14,182	5.60
Midland	7,016	6,920	6,900	1,128,033	163.48	5,846,923	847	281,152	40.75	61,365	93,779[10]	13.59
Mimico	3,751	6,800	6,738	1,706,258	253.22	4,572,231	679	345.322	51.25	123,166	219,268[4]	32.54
Napanee	3,038	3,497	2,935	260,289	88.68	1,761,624	600	103,239	35.18	20,860	34,139	11.63
New Liskeard	2,268	2,880	2,860	247,318	86.48	1,740,811	609	106,082	37.09	29,346	53,776	18.80
Newmarket	3,626	3,748	3,562	321,857	90.35	2,309,485	648	119,948	33.67	28,011	60,467	16.98
New Toronto	2,669	7,146	7,932	1,404,767	177.10	8,872,750[5]	1,119	345,542	43.56	99,698	170,375[6]	21.48
Oakville	3,298	3,857	3,850	408,372	106.07	3,569,935	927	165,141	42.89	35,086	153,639	39.91
Orangeville	2,187	2,614	2,789	534,038	191.48	1,823,946	654	93,642	33.58	4,630	29,133	10.45
Orillia	8,774	8,183	8,426	724,271	85.96	4,405,395	523	286,853	34.04	55,393	121,253	14.39
Paris	4,368	4,137	4,320	247,560	57.31	2,660,945	616	125,037	28.94	12,732	24,524	5.68
Parry Sound	3,546	3,512	3,502	110,159	31.45	1,595,590	456	92,050	26.28	11,520	21,000	6.00
Pembroke	7,875	9,368	10,132	586,276	57.85	5,545,279	547	341,279	33.68	86,790	149,790	14.78
Penetanguishene	4,037	4,035	4,352	155,140	35.65	1,270,777	292	81,428	18.71	30,824	59,212	13.61
Perth	3,790	4,099	4,215	616,990	146.38	2,351,065	558	156,796	37.20	12,684	17,574	4.17

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000 $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures.
[1] After deduction of reserve of $6,831.
[2] After deducting reserve of $53,433. In addition, tax sale lands of $11,662.
[3] After deducting reserve of $31,453.
[4] In addition, tax sale properties of $193,101, against which there is a reserve of $67,956.
[5] Includes $4,249,719 assessed for schools only.
[6] After including $24,390 tax sale lands and deducting reserve of $57,632.
[7] In addition, $1,595,400 outside town area taxable for school purposes.
[8] After deducting reserve of $6,924.
[9] In addition, tax sale lands of $11,371.
[10] After deducting reserve of $35,000.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Grimsby	$ 90,515	$107,610	$371,235	$185.99	24.8%	$	$	$371,235	$185.99	$	$ 28,000 [18]	.....
Haileybury	58,336	16,734 [1]	535,257	192.89	25.7%	.....	.....	535,257	192.89	.....	13,500	.....
Hanover	66,869	190,273 [1]	513,023	164.59	21.9%	.....	.....	513,023	164.59	.....	.....	.....
Hawkesbury	.....	2,246	532,883	96.89	12.9%	.....	.....	532,883	96.89	.....	.....	.....
Humberstone	66,869	.....	241,450	95.36	12.7%	.....	.....	241,450	95.36	.....	.....	.....
Hespeler	31,853	17,418	184,108	63.99	8.5%	.....	.....	184,108	63.99	.....	21,500	.....
Huntsville	21,975	?	192,526	72.62	9.7%	.....	.....	192,526	72.62	.....	5,514	.....
Ingersoll	76,241	?	454,603	92.42	12.3%	152,803	31.06	301,800	61.36	.....	54,500	.....
Kapuskasing	110,734	417,729	923,000	288.44	38.5%	.....	.....	923,000	288.44	.....	8,200	.....
Kenora	304,935	165,095	1,612,132 [3]	214.64	28.6%	398,019	52.99	1,214,113	161.65	30,000 [4]	81,200	18,426 [1]
Kincardine	11,000	63,547	246,398	97.24	13.0%	9,510	3.75	236,888	93.48	.....	31,649	.....
Kingsville	80,328	176,054	426,895 [15]	181.35	24.2%	.....	.....	426,895	181.35	.....	16,200	.....
Leamington	116,500	335,291 [1]	835,815 [6]	167.03	22.3%	.....	.....	835,815	167.03	.....	22,400 [5]	.....
Lindsay	128,193	330,409 [1]	775,720	111.20	14.8%	63,693	9.13	712,027	102.07	.....	31,363	.....
Listowel	22,674	55,295 [1]	211,715	75.67	10.1%	.....	.....	211,715	75.67	.....	14,691	.....
Long Branch	244,148	?	943,197	251.39	33.5%	.....	.....	943,197	251.39	.....	?	.....
Meaford	37,071	24,880	172,875	63.51	8.5%	.....	.....	172,875	63.51	.....	17,300	.....
Merritton	84,637	.....	152,524	60.29	8.0%	.....	.....	152,524	60.29	15,000 [2]	.....	.....
Midland	168,732	271,667	1,313,852 [17]	190.41	25.4%	.....	.....	1,313,852	190.41	15,000	85,000 [18]	.....
Mimico	449,322	504,504	2,054,454 [10]	304.90	40.7%	.....	.....	2,054,454	304.90	42,402 [11]	400,367 [8]	.....
Napanee	44,000	190,434 [1]	408,233	139.09	18.5%	.....	.....	408,233	139.09	.....	36,500	.....
New Liskeard	28,336	46,252	258,854 [7]	90.51	12.1%	.....	.....	258,854	90.51	See note [7]	45,088	.....
Newmarket	129,213	106,675	383,965	107.79	14.4%	.....	.....	383,965	107.79	.....	25,000	.....
New Toronto	203,204	968,237 [1]	1,830,892 [9]	230.82	30.8%	.....	.....	1,830,892	230.82	See note [9]	85,000	.....
Oakville	?	225,921 [1]	493,364	128.15	17.1%	.....	.....	493,364	128.15	16,522	132,340	.....
Orangeville	2,375	197,565	550,317	197.32	26.3%	.....	.....	550,317	197.32	.....	.....	.....
Orillia	124,062	197,862 [1]	940,327	111.60	14.9%	18,194	2.16	922,133	109.44	50,000	125,513	.....
Paris	64,833	?	367,154	84.99	11.3%	86,891	20.11	280,263	64.88	3,500	30,000	?
Parry Sound	31,610	24,321	356,896	101.91	13.6%	.....	.....	356,896	101.91	.....	9,000	.....
Pembroke	364,486	43,686	839,977	82.90	11.0%	66,100	6.52	773,877	76.37	.....	67,000	.....
Penetanguishene	10,165	?	213,360	49.03	6.5%	.....	.....	213,360	49.03	.....	36,704 [19]	.....
Perth	41,568	472,432 [1]	766,316	181.81	24.2%	.....	.....	766,316	181.81	.....	9,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements.
[2] For high school.
[3] Includes $81,598 unsold bonds, against which bank loan of $71,000, but not $24,300 guaranteed bonds.
[4] See note [3].
[5] In addition, debentures and coupons matured and unpaid levied for $27,665, and not levied for $16,933.
[6] Includes $159,254, Windsor, Essex & Lake Shore Ry. guarantee, as Town's auditors consider Town will have to meet at least this amount.
[7] Includes $91,176 unsold bonds, against which bank loan of $88,373.
[8] Unpaid interest additional of $161,563.
[9] Includes $107,821 unsold bonds, against which bank loan of $65,200; also matured and unpaid principal of $154,217. In addition, has guarantee with Mimico of $134,797.
[10] Includes $140,657 unsold bonds, against which bank loans, including interest, amount to $153,824; also $147,137 debenture principal due and unpaid.
[11] Amount owing contractors. See also note [10].
[12] In addition, accounts payable of $33,456, and owe county rates of $63,033.
[13] In addition, $55,469 county rates unpaid.
[14] In addition, has guaranteed Ont. W. Shore Ry. bonds of $50,000, against which sinking fund is $35,157. These bonds carried by taxation.
[15] In addition, Windsor, Essex & Lake Shore Ry. guarantee of $105,390.
[17] Includes $50,672 principal due and unpaid.
[18] In addition, accounts payable of $60,300, interest overdue $32,652.
[19] In addition, accounts payable, interest due and unpaid, etc., $36,688.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Grimsby	$ 43,526	$	$	$	$ 43,526	$21.81	$	$ 43,526	$21.81	$ 9,597S	$	$
Haileybury	84,984		266,709		351,693	126.74		351,693	126.74	6,960S		
Hanover	146,133	30,097			176,230	56.54		176,230	56.54	19S	4,049S	
Hawkesbury	86,560		136,470		223,030	40.55		223,030	40.55	1,449S		
Humberstone	156,681	17,900			174,581	68.95		174,581	68.95	?	1,094S	
Hespeler	69,632	33,016			102,648	35.68		102,648	35.68	757S	678S	
Huntsville	28,986z	z			28,986	10.93		28,986	10.93	872S[2]	2,661D[2]	
Ingersoll	147,625	79,800	8,737		236,162	48.01	152,803	83,359	16.95	2,435S	4,442S	
Kapuskasing		20,982	148,100		169,082	52.84		169,082	52.84	5,191S	12,457S	
Kenora	264,376	602,624		39,353t	906,353	120.67	286,335	620,018	82.55	251S	18,327S	2,376St
Kincardine	29,206	27,750			56,956	22.47		56,956	22.47	1,650D	3,498S	
Kingsville	58,236	29,915			86,151	36.60		86,151	36.60	785S	1,193D	
Leamington	156,996	30,801	20,857	1,462g	210,116	41.99		210,116	41.99	1,472D	3,280S	10,898Sg
Lindsay	117,131	103,258			220,389	31.59		220,389	31.59	?	791D[2]	
Listowel	22,628	5,869	45,050		73,547	26.29		73,547	26.29	1,268S	2,466S	
Long Branch	177,259		16,115		193,374	51.54		193,374	76.40	297S[2]	1,651D[2]	
Meaford	12,200	34,814			47,014	17.27		47,014	17.27	400S	1,400S	
Merritton	28,400	18,478	10,138		57,016	22.54		57,016	22.54	542S	9,654S	
Midland	136,056	31,291	18,473		185,819	26.93		185,819	26.93	364S	307D	
Mimico	256,666	86,363	5,167		348,196	51.68		348,196	51.68	1,134S	1,593S	
Napanee	115,411	32,533			147,944	50.41		147,944	50.41	1,487S	8,829S	
New Liskeard	11,536				11,536	4.03		11,536	4.03	3,511D		
Newmarket	52,875	9,234			62,108	17.44		62,108	17.44	1,347D	?	
New Toronto	347,287	3,699	75,139		426,125	53.72		426,125	53.72	1,302S	5,591S	
Oakville	84,992z	z			84,992	22.08		84,992	22.08	9,170S[1]	6,136S	
Orangeville	10,842	5,436			16,279	5.84		16,279	5.84	4,261S	817S[2]	
Orillia	197,862z	z			197,862	23.48		197,862	23.48	2,397S[2]	7,113S[2]	
Paris		8,726	23,977		32,703	7.57		32,703	7.57	108S	4,627S	
Parry Sound	12,953	233,784			246,737	70.46		246,737	70.46	2,421D	10,994S	
Pembroke	253,701				253,701	25.03	66,100	187,601	18.52	3,396S		
Penetanguishene	44,367	13,853			58,220	13.38		58,220	13.38	1,946S	382S	
Perth	93,432	49,330	6,564		149,326	35.43		149,326	35.43	1,327S	6,773S	

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

g Gas.
z Waterworks and electric light combined.
[1] Before debt charges.
t Telephone.
[2] 1933 figure.
S Surplus.
D Deficit.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1934		1934 TAX LEVY UNPAID as at Dec. 31, 1934	ACCUMULATED TAX ARREARS (Including 1934 Taxes Unpaid) After deducting reserve, if any	
	Dominion Census		Town's Report									
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita
ONTARIO				(X)								
Petrolia	3,148	2,596	2,664	$120,687	$ 45.31	$1,415,137	$531	$ 65,022	$24.41	$20,890	$42,411 [3]	$15.92
Picton	3,356	3,580	3,334	58,670	17.59	2,651,286	795	88,385	26.51	7,233	11,630	3.49
Port Colborne	3,415	6,503	5,680	1,234,499	217.34	8,362,061 [11]	1,472	292,524	51.50	47,278	105,904 [4]	18.64
Port Hope	4,456	4,723	4,443	337,196	75.89	2,927,474	659	162,376	36.55	21,978	43,039	9.69
Prescott	2,636	2,984	2,958	159,336	53.87	1,660,838	561	74,738	25.27	9,952	32,197	10.88
Preston	5,423	6,280	6,274	460,512	73.40	3,934,783	627	200,000	31.88	40,200	92,869	14.80
Renfrew	4,906	5,296	5,319	480,826	90.39	4,868,570	915	188,397	35.42	47,419	57,476 [12]	10.81
Riverside	1,155	4,432	4,820	2,628,548	545.35	3,225,167	669	124,810	25.89	49,479	221,523 [1]	45.96
Rockland	3,496	2,118	2,039	12,461	6.11	259,040	127	31,008	15.21	13,401	28,078	13.77
St. Mary's	3,847	3,802	4,038	272,547	67.50	2,527,777	626	125,560	31.09	20,621	52,800	13.08
Simcoe	3,953	5,226	5,503	506,545	92.05	3,759,758 [6]	683	194,717	35.38	6,453	10,520	1.91
Sioux Lookout	1,127	2,088	1,750	58,523	33.44	852,171	487	41,364	23.64	24,711	46,134	26.36
Smith's Falls	6,790	7,108	7,500	863,386	115.12	4,633,385	618	255,215	34.03	47,308	107,417	14.32
Strathroy	2,691	2,964	2,875	131,448	45.72	1,593,522	554	76,764	26.70	?	13,693	4.76
Stamford Township	4,376	7,743	7,826	1,060,985	135.57	8,801,216	1,124	374,386	47.84	91,992	162,098 [7]	20.71
Sturgeon Falls	4,125	4,234	4,900	204,553	41.74	2,112,774	431	105,616	21.56	14,560	52,992 [5]	10.81
Swansea	.....	5,031	5,311	1,167,284	219.79	3,739,343	704	242,853	45.73	96,119	166,358	31.32
Teck Township	1,170	9,129	14,388	?	?	4,440,302 [14]	309	277,266 [14]	19.27	89,925	239,302	16.63
Tecumseh	978	2,129	2,526	409,876	162.26	1,195,391	473	44,154	17.48	18,091	52,066 [13]	20.61
Thorold	4,825	5,092	4,954	545,496	110.11	2,907,186	587	184,586	37.26	52,983	105,379	21.27
Tillsonburg	2,974	3,385	3,453	126,544	36.64	1,934,593	560	76,154	22.05	4,979	8,552	2.48
Tisdale Township	3,918	5,761	7,336	316,892	43.21	3,097,777	422	147,940	20.17	33,336	100,012	13.63
Trenton	5,902	6,276	6,280	526,107	83.77	3,593,321	572	208,050	33.13	68,210	153,275	24.41
Walkerton	2,344	2,431	2,428	79,238	32.64	1,048,473	432	58,705	24.18	14,995	27,287 [2]	11.24
Wallaceburg	4,006	4,326	4,630	.....	.....	2,388,637	516	118,062	25.50	.....	.....	.....
Waterloo	5,883	8,095	8,162	758,030	92.88	6,227,575	763	384,057	47.05	?	82,863	10.15
Weston	3,166	4,723	4,958	861,174	173.70	3,971,219	801	195,659	39.46	63,915	175,181	35.33
Whitby	2,800	3,890	3,751 [10]	326,613	87.07	2,635,356	703	130,630	34.83	30,413	69,899 [9]	18.63
Wingham	2,092	1,959	1,925	130,349	67.72	1,102,965	573	61,970	32.19	10,122	14,276	7.42
York Twp. North	.....	12,263	14,295	2,675,244	187.15	11,721,693	820	689,619	48.24	298,920	681,357 [8]	47.66

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

[1] In addition, $782,832 tax sale lands, against which a reserve of $144,295.
[2] After deducting reserve of $6,000.
[3] After deducting reserve of $2,467.
[4] After deducting reserve of $9,250.
[5] Including $22,225 tax sale lands and after deducting reserve of $25,000.
[6] Additional amount of $634,140 assessed for schools only.
[7] After deducting reserve of $7,500.
[8] In addition, tax sale lands of $97,862, against which there is a reserve of $87,500.
[9] In addition, tax sale lands of $11,479.
[10] Not including 1,274 hospital patients.
[11] In addition, over $3,500,000 assessed for schools only.
[12] After deducting reserve of $90,745.
[13] In addition, tax sale lands registered of $121,016. Reserve against uncollected taxes, $38,380.
[14] Exempted property, $4,862,170, but Township received from Income Tax on mining companies, $176,976 in 1934, in addition to taxation above.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Petrolia	$ 78,773	$ 15,118 [1]	$162,546	$ 61.02	8.1%	$	$	$162,546	$ 61.02	$	$ 36,500	$ .....
Picton	8,418	.....	103,165	30.94	4.1%	.....	.....	103,165	30.94	.....	.....	.....
Port Colborne	293,980	580,720 [1]	1,489,757 [5]	262.28	35.0%	.....	.....	1,489,757	262,28	.....	10,465	.....
Port Hope	80,661	183,905 [1]	401,469	90.36	12.0%	9,442	2.13	392,027	88.23	.....	13,000	.....
Prescott	130,000	?	228,887	77.38	10.3%	47,059	15.91	181,828	61.47	.....	15,500	.....
Preston	43,830	185,343	579,273	92.33	12.3%	.....	.....	579,273	92.33	.....	96,000	.....
Renfrew	182,357	82,012 [1]	823,440	154.81	20.6%	9,296	1.75	814,144	153.06	.....	31,600 [9]	.....
Riverside	193,574	1,277,236 [1]	2,837,952 [15]	588.79	78.5%	.....	.....	2,837,952	588.79	See note [15]	56,520	.....
Rockland	.....	.....	36,256	17.78	2.4%	.....	.....	36,256	17.78	.....	[10]	.....
St. Mary's	125,945	157,157 [1]	369,490	91.50	12.2%	32,644	8.08	336,846	83.42	.....	28,300	.....
Simcoe	201,694	118,958	620,805	112.81	15.0%	.....	.....	620,805	112.81	1,473	.....	.....
Sioux Lookout	50,144	.....	73,348	41.91	5.6%	.....	.....	73,348	41.91	12,535	1,736	.....
Smith's Falls	44,266	354,884	1,125,136	150.02	20.0%	.....	.....	1,125,136	150.02	.....	.....	.....
Strathroy	19,235	30,814	189,433	65.89	8.8%	.....	.....	189,433	65.89	.....	.....	.....
Stamford Township	312,601	393,756	1,277,125 [7]	163.19	21.8%	.....	.....	1,277,125	163.19	See note [7]	172,109	.....
Sturgeon Falls	1,922	134,643 [1]	298,619	60.94	8.1%	.....	.....	298,619	60.94	.....	5,000	.....
Swansea	134,007	?	1,167,284 [3]	219.79	29.3%	.....	.....	1,167,284 [3]	219.79	[6]	35,805	.....
Teck Township	236,413	40,598 [1]	1,486,222	103.30	13.8%	.....	.....	1,486,222	103.30	.....	69,633	.....
Tecumseh	17,190	193,916 [1]	504,152 [11]	199.58	26.6%	.....	.....	504,152	199.58	.....	36,300	.....
Thorold	165,632	191,267	733,405 [12]	148.04	19.7%	.....	.....	733,405	148.04	12,899	53,150	.....
Tillsonburg	40,476	24,240 [1]	238,167 [4]	68.97	9.2%	3,826	1.11	234,341	67.86	.....	5,000	.....
Tisdale Township	206,554	39,391 [1]	546,132	74.45	9.9%	.....	.....	546,132	74.45	75,000	91,765	.....
Trenton	101,124	131,327	907,354	144.48	19.3%	.....	.....	907,354	144.48	31,000	36,319	.....
Walkerton	482	22,485	167,313	68.91	9.2%	8,218	3.38	159,095	65.53	.....	19,914	.....
Wallaceburg	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Waterloo	247,864	347,511 [1]	853,881	104.62	13.9%	17,428	2.14	836,454	102.48	.....	107,000	.....
Weston	259,054	277,605	1,012,853 [13]	204.29	27.2%	.....	.....	1,012,853	204.29	15,245	145,723	.....
Whitby	113,306	31,074	521,125	138.93	18.5%	.....	.....	521,125	138.93	3,790	87,800	.....
Wingham	18,398	45,259	275,684	143.21	19.1%	50,365	26.16	225,319	117.05	.....	18,744	.....
York Twp. North	654,122	?	3,244,255 [8]	226.95	30.3%	.....	.....	3,244,255	226.95	See note [8]	197,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements.
[3] Includes $589,949 unsold bonds.
[4] In addition, has guaranteed $64,500 industrial bonds.
[5] Includes $17,302 unissued local improvement debentures.
[6] Bank loans of $548,304 against hypothecated unsold debentures of $589,949, which sum, however, has been included in the debenture debt above.
[7] Includes $28,508 unsold bonds, against which are bank loans of $22,508.
[8] Includes $359,397 unsold bonds, against which there is a bank loan of $365,500.
[9] Also owe county rates of $35,540.
[10] Accounts payable, county rates unpaid, principal and interest overdue, etc., of $26,704.
[11] Inc'udes $153,124 matured and unpaid principal, but not $95,679 S.W. & A. Ry. guarantee or $57,522 separate school debt. Supervisor's report sets total liabilities to be refunded at $793,737 at Dec. 31st, 1934.
[12] Includes $50,926 principal matured and unpaid.
[13] Includes $33,763 principal matured and unpaid.
[15] Includes $116,414 unsold bonds; also $490,905 principal matured and unpaid, and $46,627, being share of Essex Border Utilities debt, but not $199,594 S.W. & A. Ry. guarantee, or $167,098 separate school debt. Supervisors set total debt to be adjusted, including bank loans, separate school debt and guarantees, at $3,723,626.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Petrolia	$ 19,973	$ 21,886	$	$	$ 41,859	$15.71	$	$ 41,859	$15.71	2,295S	2,208S	.....
Picton	44,495	.....	.....	.....	44,495	13.35	.....	44,495	13.35	212S	4,216S	.....
Port Colborne	107,938	86,320	61,000 *x*	.....	255,258	44.94	.....	255,258	44.94	8,612S	1,000D	.....
Port Hope	43,363	20,911	.....	.....	64,273	14.47	9,442	54,831	12.34	3,877S [6]	13,080S	.....
Prescott	22,492	.....	.....	.....	22,492	7.60	.....	22,492	7.60	1,736D	811D	.....
Preston	72,580	46,181	.....	.....	118,761	18.93	.....	118,761	18.93	818S [6]	483S [6]	.....
Renfrew	62,411	266,351	4,556	.....	333,318	62.67	.....	333,318	62.67	5,085S	13,934S	.....
Riverside	.....	49,902	112,875	46,627 [1]	209,404	43.44	.....	209,404	43.44	.....	5,306D [6]	.....
Rockland	13,637	10,158	.....	.....	23,795	11.67	.....	23,795	11.67	536D	626S	.....
St. Mary's	42,151	29,833	.....	.....	71,984	17.83	7,685	64,299	15.92	1,581S	252D	.....
Simcoe	62,425	51,834	.....	.....	114,260	20.76	.....	114,260	20.76	685S	11,472S	.....
Sioux Lookout	.....	.....	14,825	.....	14,825	8.47	.....	14,825	8.47	.....	.....	.....
Smith's Falls	196,807	56,442	7,520	.....	260,769	34.77	.....	260,769	34.77	2,152D	7,808S	.....
Strathroy	25,067	32,918	.....	.....	57,985	20.17	.....	57,985	20.17	2,777S	4,205S	.....
Stamford Township	[2]	159,901	56,239	.....	216,140	27.62	.....	216,140	27.62	923S	3,525D	.....
Sturgeon Falls	83,892	10,174	.....	.....	94,066	19.20	.....	94,066	19.20	4,925D	5,384S	.....
Swansea	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Teck Township	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tecumseh	80,891	13,385	.....	.....	94,276	37.32	.....	94,276	37.32	?	418S [6]	.....
Thorold	172,767	.....	15,142	.....	187,909	37.93	.....	187,909	37.93	733S [6]	1,598S [6]	.....
Tillsonburg	98,738	9,059	.....	.....	107,797	31.22	.....	107,797	31.22	1,329S	1,857S	.....
Tisdale Township	229,240	.....	.....	.....	229,240	31.24	.....	229,240	31.24	8,938S [5]	.....	.....
Trenton	244,732	136,515	.....	.....	381,247	60.71	.....	381,247	60.71	1,220D	19,157S	.....
Walkerton	21,458	58,399	.....	.....	79,857	32.89	.....	79,857	32.89	2,136S	2,338S [6]	.....
Wallaceburg	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Waterloo	34,335	47,331	.....	14,156 *g*	95,822	11.74	17,428	78,394	9.60	3,237S	6,297S	82S *g*
Weston	77,331	35,231	.....	39,117 *r*	151,679	30.59	.....	151,679	30.59	1,955S	193S	? *r* D
Whitby	173,157 *z*	*z*	21,355	.....	194,512	51.86	.....	194,512	51.86	1,631S	3,144S	.....
Wingham	66,830	33,508	.....	.....	100,337	52.12	5,367	94,970	49.33	1,874S [6]	2,567S	.....
York Township North	142,963 [3]	371,748	.....	54,300 *r*	569,011	39.80	.....	569,011	39.80	5,248D	10,918D [6]	736D *r* [4]

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

g Gas.
x Approximate.
S Surplus.
[1] Share of Essex Border Utilities debt.
[2] On local improvement basis, amount $144,367.
r Street railway.
z Waterworks and electric light combined.
D Deficit.
[3] For waterworks plant and trunk mains only. Figures in last year's "Red Book" included works under R.I. system. Should have read $118,963 to be comparable with figure above.
[4] Operating loss.
[5] Before debt charges.
[6] 1933 figure.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1934	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Amos	1,488	2,153	2,700	$1,254,825	$ 465	$13,400	$28,595	$41,995	$15.55	$27,698	$14,464	$15.62
Asbestos	2,189	4,396	4,500*	1,866,950*	415	23,628	24,901*	48,529	10.78	7,496*[4]	14,032	4.78
Aylmer	2,970	2,835	2,900	1,674,314	578	21,335	54,342	75,677	26.10	45,912	45,761	31.61
Bagotville	2,204	2,468	2,280	876,712	384	12,916	29,329	42,245	18.53	38,526	61,938	44.06
Baie St. Paul	2,291	2,916	3,134	305,400‡	97	9,120	5,825	14,945	4.77	2,439	2,878	1.70
Beauharnois	2,250	3,720	4,000	2,238,776*	559	21,566	27,029*	48,595	12.15	15,721*[3]	4,396	5.03
Beauport	3,240	3,242	3,016	1,949,911	646	19,520	19,539	39,059	12.95	13,991	20,711	11.51
Berthier	2,193	2,431	2,433	1,252,137	515	7,558	17,361	24,919	10.24	14,395	4,308	7.69
Black Lake	2,656	2,167	2,000	996,845	498	12,321	15,016	27,337	13.67	23,822	31,779	27.80
Buckingham	3,835	4,638	4,385	1,774,791	405	28,600	45,406	74,006	16.88	20,171	7,157	6.23
Cap de la Madeleine	6,738	8,748	9,323	5,538,081[6]	594	70,593	85,232	155,825	16.71	28,790	42,459	7.64
Charny	2,265	2,823	2,800	567,925	203	9,910	4,000	13,910	4.97	3,295	6,532	3.51
Coaticook	3,554	4,004	4,126*	2,312,925*	561	23,142	30,066*	53,208	12.90	20,116*	18,715	9.41
Donnacona	1,225	2,631	2,500	1,904,658[7]	762	43,741	8,524	52,265	20.91	8,007	16,227	6.69
Dorval (30th June, 1935)	1,466	2,052	2,200	3,720,615	1,691	12,248	60,427	72,675	33.03	39,420	?	17.92
Drummondville	2,852	6,609	8,084	4,738,000[8]	586	46,433	118,307	164,740	20.38	35,598	13,833	6.11
East Angus	3,802	3,566	3,210*	2,379,750*	741	22,178	62,000*	84,178	26.22	42,213*	16,255	18.21
Farnham	3,343	4,205	3,823*	2,537,695*	664	39,281	48,118*	87,399	22.86	17,231	14,280	8.24
Giffard	1,254	3,573	3,100	1,202,825	388	11,718	17,136	28,854	9.31	7,403	6,450	4.47
Grand Mere	7,631	6,461	8,000[5]	15,517,512[5]	1,940	116,811	143,595[5]	260,406	32.55	20,682[5]	17,221	4.74
Iberville	2,454	2,778	2,800	1,512,234	540	12,915	34,301	47,216	16.86	34,447	6,856	14.75
Jonquiere	4,851	9,448	11,000	4,212,912	383	70,350	71,525	141,875	12.90	45,655	105,242	13.72
Kenogami	2,557	4,500	4,800	1,666,540[9]	347	55,180	58,555	113,735	23.69	28,137	18,146	9.64
Lachute	2,592	3,906	3,963	2,239,925	565	36,558	29,866	66,424	16.76	7,210	16,487	5.98
La Malbaie	1,883	2,408	2,497	815,083	326	13,701	15,246	28,947	11.59	2,896	4,980	3.15
Laprairie	2,158	2,774	2,850	1,105,224	388	10,865	13,650	24,515	8.60	17,443	7,371	8.71
La Salle[1]	726	2,362	3,123*	6,818,200*	2,183	47,420	144,773	192,193	61.54	86,883*	10,461	31.17
La Tuque	5,603	7,837	7,500	7,382,214	984	56,870	93,974	150,844	20.11	140,810	64,615	27.39
Lauzon	6,428	7,084	6,932	2,383,078	344	14,891	45,946	60,837	8.78	71,343	10,295	11.78
Laval-des-Rapides	1,989	2,716	2,864	1,298,559	453	10,868	34,345	45,213	15.79	39,266	?	13.71
Longueuil	4,682	5,407	5,800	5,304,250	915	56,601	136,985	193,586	33.38	?	38,677	6.67
Loretteville	2,066	2,251	2,276	1,168,634	513	15,808	18,721	34,529	15.17	15,245	19,246	15.15
Louisville	1,772	2,365	3,300	1,121,745	340	6,250	36,225	42,475	12.87	16,800	2,358	5.81
Magog	5,159	6,302	7,073	2,341,305[10]	331	29,353	54,757	84,110	11.89	40,343	2,824	6.10
Megantic	3,140	3,911	3,757	1,376,540	366	15,768	24,192	39,960	10.64	34,608	20,421	14.65
Montmagny	4,145	3,927	3,850	2,068,418	537	17,526	48,920	66,446	17.26	59,331	12,879	18.76

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* As at Dec. 31st, 1935.
[1] Under Montreal Metropolitan Commission.
[2] Includes fees unpaid. Date also differs from municipal, being usually June 30th, 1934.
[3] Not inclusive of water tax arrears, $13,570. There is a reserve against total arrears of $5,195.
[4] Water tax arrears, $5,961, additional.
‡ Taxable real estate only.
¶ See Note, page 25.
[5] As at Jan. 31st, 1936.
[6] In addition, $2,831,671 temporarily exempt.
[7] In addition, $3,000,000 temporarily exempt.
[8] In addition, $2,044,070 temporarily exempt.
[9] In addition, $6,297,247 temporarily exempt.
[10] In addition, $1,500,875 temporarily exempt.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Amos	$ 47,200	$138,700	$185,900	$ 68.85	9.2%	$ 2,404	$ .89	$183,496	$ 67.96	$ .....
Asbestos	51,500	36,354*	87,854	19.52	2.6%	.....	.....	87,854	19.52	.....
Aylmer	79,605	920,045	999,650	344.71	46.0%	?	.....	.....	.....	42,010
Bagotville	131,543	767,140	898,683	394.16	52.6%	.....	.....	898,683	394.16	56,644
Baie St. Paul	57,600	53,404	111,004	35.42	4.7%	.....	.....	111,004	35.42	.....
Beauharnois	163,222	239,500*	402,722	100.68	13.4%	31,430	7.86	371,292	92.82	2,500*
Beauport	46,500	329,737	376,237	124.75	16.6%	.....	.....	376,237	124.75	23,400
Berthier	8,000	206,100	214,100	88.00	11.7%	.....	.....	214,100	88.00	3,412
Black Lake	84,500	215,000	299,500	149.75	20.0%	10,300	5.15	289,200	144.60	.....
Buckingham	20,000	378,500	398,500	90.88	12.1%	71,748	16.36	326,752	74.52	6,321
Cap de la Madeleine	388,400	942,889	1,331,289	142.80	19.0%	35,436	3.80	1,295,853	139.00	44,063
Charny	33,300	.....	33,300	11.89	1.6%	.....	.....	33,300	11.89	.....
Coaticook	57,600	513,433*	571,033	138.40	18.5%	120,373*	29.17	450,660	109.23	.....*
Donnacona	138,200	23,300	161,500	64.60	8.6%	.....	.....	161,500	64.60	.....
Dorval	118,400	590,910	709,310	322.41	43.0%	109,585	49.81	599,725	272.60	23,902
Drummondville	229,097	1,161,545	1,390,642	172.02	22.9%	19,000	2.35	1,371,642	169.67	.....
East Angus	69,200	510,254*	579,454	180.51	24.1%	81,171*	25.29	498,283	155.22	.....*
Farnham	94,975	454,200*	549,175	143.65	19.2%	.....	.....	549,175	143.65	.....*
Giffard	41,200	186,000	227,200	73.29	9.8%	44,553	14.37	182,647	58.92	4,000
Grand Mere	668,900	1,808,700 [3]	2,477,600	309.70	41.3%	200,871 [4]	25.11	2,276,729	284.59	30,000 [3]
Iberville	45,900	237,100	283,000	101.07	13.5%	27,000*x*	9.64	256,000	91.43	.....
Jonquiere	419,704	1,277,010	1,696,714	154.25	20.6%	100,929 [5]	9.18	1,595,785	145.07	27,960
Kenogami	275,200	472,000	747,200	155.67	20.8%	.....	.....	747,200	155.67	66,841
Lachute	46,005	203,586	249,591	62.98	8.4%	4,958	1.25	244,633	61.73	.....
La Malbaie	49,400	60,800	110,200	44.13	5.9%	.....	.....	110,200	44.13	.....
Laprairie	35,500	140,000	175,500	61.58	8.2%	.....	.....	175,500	61.58	.....
La Salle	151,500	1,109,510*	1,261,010	403.78	53.8%	235,546 [2]	75.42	1,025,464	328.36	50,000*
La Tuque	170,700	758,750	929,450	123.93	16.5%	78,519	10.47	850,931	113.46	94,379
Lauzon	7,400	378,122	385,522	55.61	7.4%	.....	.....	385,522	55.61	.....
Laval-des-Rapides	37,000	402,500*	439,500	153.46	20.5%	73,472*	25.65	366,028	127.81	.....
Longueuil	162,266	1,618,700	1,780,966	307.06	4.1%	56,477	9.74	1,724,489	297.32	15,475
Loretteville	32,112	320,100	352,212	154.75	20.6%	.....	.....	352,212	154.75	10,220
Louiseville	.....	242,900	242,900	73.61	9.8%	.....	.....	242,900	73.61	3,263
Magog	122,000	342,035	464,035	65.61	8.7%	11,000	1.56	453,035	64.05	.....
Megantic	24,600	364,534	389,134	103.58	13.8%	.....	.....	389,134	103.58	3,000
Montmagny	56,000	311,800	367,800	95.53	12.7%	29,831	7.75	337,969	87.78	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1935.
[1] As at June 30th, 1935.
[2] Includes $204,013, municipal sinking funds, at Dec. 31st, 1935.
¶ See Note, page 25.
x Approximate.
[3] As at Jan. 1st, 1936.
[4] Municipal sinking funds included, $146,750 as at Jan. 31st, 1936.
[5] Figures at end of 1933 should have read $97,787.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶				
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans
QUEBEC										
Amos	$	$	$	$	$	$1,339,935	$13,400	$ 47,200	$ 2,404	$ .....
Asbestos	28,000*x*	3,000*x*	.....	31,000*x*	6.89	1,969,435	23,628	51,500	.....	3,500
Aylmer	233,894*v*	.....	593,714*h*	827,608	285.38	1,764,359	21,335	79,605	4,882	5,409
Bagotville	173,129*vy*	310,946*v*	95,000*xh*	579,075	253.98	994,479	12,916	131,543	.....	13,982
Baie St. Paul	18,500*x*	.....	.....	18,500	5.90	304,000	9,120	57,600	.....	9,800
Beauharnois	229,920**v*	.....	.....	229,920	57.48	2,476,690	21,566	163,222	11,794	.....
Beauport	336,112*vy*	.....	.....	336,112	111.44	2,127,512	19,520	46,500	.....	18,852
Berthier	117,573*v*	.....	.....	117,573	48.32	1,511,610	7,558	8,000	.....	.....
Black Lake	110,000	.....	.....	110,000	55.00	985,745	12,321	84,500	.....	3,500
Buckingham	109,750*v*	89,559*v*	.....	199,309	45.45	1,864,349	28,600	20,000	.....	.....
Cap de la Madeleine	420,000*x*	.....	.....	420,000	45.05	7,059,328	70,593	388,400	18,467	3,745
Charny	.....	.....	.....	.....	.....	570,700	9,910	33,300	.....	12,700
Coaticook	152,400*	233,000*	.....	385,400	93.41	2,314,225	23,142	57,600	.....	.....
Donnacona	.....	.....	.....	.....	.....	2,917,193	43,741	138,200	3,813	5,216
Dorval	494,832*v*	.....	.....	494,832	224.92	1,441,355	12,248	118,400	8,866	3,105
Drummondville	383,671*v*	.....	?	.....	.....	4,695,100	46,433	229,097	.....	7,900
East Angus	65,000*x*	.....	21,154**h*	86,154	26.84	2,369,270	22,178	69,200	.....	.....
Farnham	120,700*	.....	.....	120,700	31.57	3,496,705	39,281	94,975	.....	910
Giffard	86,000*x*	.....	.....	86,000	27.74	1,302,250	11,718	41,200	.....	1,900
Grand Mere	184,518[3]	75,462[3]	73,100*h*[3]	333,080[2]	41.63	15,574,982	116,811	668,900	54,121	10,000
Iberville	?	.....	.....	?	.....	1,451,895	12,915	45,900	.....	6,090
Jonquiere	263,889*v*	466,506*v*	.....	730,395	66.40	5,253,587	70,350	419,704	.....	20,624
Kenogami	269,870*vy*	.....	.....	269,870	56.22	7,882,922	55,180	275,200	.....	15,941
Lachute	83,339*v*	.....	.....	83,339	21.03	3,470,850	36,558	46,005	.....	12,850
La Malbaie	39,000*x*	.....	.....	39,000*x*	15.62	1,826,900	13,701	49,400	.....	.....
Laprairie	40,000	.....	15,000*h*	55,000	19.30	1,054,405	10,865	35,500	.....	1,143
La Salle	200,000*v*	.....	.....	200,000*v*	64.04	10,537,970	47,420	151,500	31,533	5,000
La Tuque	164,387*v*	.....	.....	164,387	21.92	7,135,772	56,870	170,700	.....	22,000
Lauzon	349,090*y*	.....	.....	349,090	50.36	2,481,980	14,891	7,400	.....	.....
Laval-des-Rapides	152,418*v*	.....	.....	152,418	53.22	1,131,975	10,868	37,000*x*	.....	?
Longueuil	230,683*v*	.....	.....	230,683	39.77	6,490,880	56,601	162,266	.....	9,000
Loretteville	?	.....	.....	?	.....	1,829,380	15,808	32,112	?	12,253
Louiseville	185,000*v*	.....	.....	185,000	56.06	1,249,114	6,250	.....	.....	5,150
Magog	20,000*x*	98,000*x*	.....	118,000*x*	16.68	2,799,910	29,253	122,000	.....	.....
Megantic	24,613	271,000	.....	295,613	78.68	1,212,782	15,768	24,600	.....	.....
Montmagny	.....	.....	.....	.....	.....	1,844,876	17,526	56,000	.....	39,427

* As at Dec. 31st, 1935.
h Housing.
x Approximate.
z At value, debenture debt not reported.
[2] Sinking fund of $77,655 against this.

P Protestant school only.
v At asset value.
y Including sewers.

[3] As at Jan. 31st, 1936.

¶ As at June 30th, 1934. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are usually administered by separate boards. For school tax arrears see page 23.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1934	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Montreal East [1]	1,776	2,242	2,250	$13,669,182	$6,075	$40,557	$295,453	$336,010	$149.34	$80,427	$13,150	$41.59
Montreal North [1]	1,360	4,519	5,090	2,755,530	541	?	90,842	90,842	17.85	103,259	.....	20.29
Montreal West [1]	1,882	3,190	3,300	7,343,883	2,225	104,181	167,578	271,759	82.35	102,304	3,156	31.96
Montmorency	3,600	4,575	4,769	1,269,883	266	19,680	19,418	39,098	8.20	14,578	4,016	3.90
Mount Royal [1]	160	2,174	2,800	8,726,000	3,116	75,238	96,744	171,982	61.42	233,944	11,195	83.98
Mont Joli	2,799	3,143	3,087	750,687‡	243	16,518	12,882	29,400	9.52	23,333	19,147	13.76
Mont Laurier	2,211	2,394	2,211	635,543	287	10,753	7,944	18,697	8.46	7,277	7,739	6.79
Nicolet	2,342	2,868	3,000	656,970	219	9,413	24,701	34,114	11.37	19,236	4,396	7.88
Noranda (May 31st, 1935)	.....	2,246	4,500	2,099,497	467	40,560	55,542	96,102	21.36	12,220	5,669	3.98
Pointe à Gatineau	1,919	2,282	2,059	563,685	274	10,146	11,610	21,756	10.57	15,696	13,849	14.35
Pointe aux Trembles [1]	1,764	2,970	4,255	2,662,901	626	?	73,829	?	?	70,021	?	?
Pointe Claire	2,617	4,872	3,800	5,074,391	1,335	57,985	148,151	206,136	54.25	62,328	24,509	22.85
Port Alfred	1,213	2,342	2,620	6,644,690	2,536	50,637	42,870	93,507	35.69	6,030	9,750	6.02
Priceville	.....	2,310	2,268	355,993	157	?	4,723	?	?	175	?	.....
Richmond	2,450	2,596	2,600	1,674,817	644	14,233	24,647 [3]	38,880	14.95	9,845 [3]	11,078	8.05
Rimouski	3,612	5,589	5,850*	4,277,435*	731	15,538	54,802*	70,340	12.02	47,336*	9,433	9.70
Riviere du Loup	7,703	8,499	8,336	4,328,497	519	47,467	90,529	137,996	16.55	106,342	38,406	17.36
Roberval	2,068	2,770	2,698*	1,512,105*	560	12,014	22,395*	34,409	12.75	15,737*	8,193	8.87
Rouyn	.....	3,225	4,313	2,272,235	527	26,226	59,011	85,237	19.76	77,553	30,172	24.97
Saindon	1,793	2,355	2,600	419,240	161	?	5,288	?	?	4,300	?	.....
Ste. Agathe des Monts	2,812	2,949	3,000	1,862,840	621	27,740	42,273	70,013	23.34	27,236	25,393	17.54
Ste. Anne de Bellevue	2,212	2,417	2,639	2,265,898	859	14,760	23,806	38,566	14.61	10,469	?	?
St. Joseph d'Alma	850	3,970	4,650	1,654,126	356	17,100	27,142	44,242	9.51	38,484	54,513	20.00
St. Jerome (Terrebonne Co.)	5,491	8,967	9,442	4,641,690	492	56,832	104,905	161,737	17.13	106,229	41,669	15.66
St. Jerome de Matane	3,050	4,757	5,008	1,846,545	369	15,274	21,554	36,828	7.35	18,961	18,185	7.42
St. Joseph de Grantham	.....	2,812	4,700	653,175	139	11,061	7,009	18,070	3.84	2,039	13,129	3.23
St. Lambert	3,890	6,075	6,286	9,860,486	1,569	106,446	260,232	366,678	58.33	147,184 [4]	113,973	41.55
St. Laurent [1]	3,232	5,348	4,849	4,593,869	947	64,443	129,648	194,091	40.03	175,717	35,230	43.50
St. Pierre [1]	3,535	4,185	3,975	5,066,217	1,275	50,439	80,633	131,072	32.97	83,821	29,291	28.46
Ste. Therese	3,043	3,292	3,250*	1,721,200*	530	23,140	27,883*	50,023	15.39	9,883*	15,079	7.68
Terrebonne	2,056	1,955	1,938	1,406,441	726	8,800	17,748	16,548	8.54	11,023	5,509	8.53
Victoriaville	3,759	6,213	6,922	2,958,088	427	25,556	48,294 [5]	73,850	10.67	51,448 [5]	5,961	8.29
Waterloo	2,063	2,193	2,536	1,424,475	562	14,025	27,696	41,721	16.45	19,252	10,641	11.79
Windsor	2,330	2,720	2,724	2,217,988	814	18,223	24,102	42,325	15.54	7,442	10,789	6.69

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* As at Dec. 31st, 1935.
[1] Under Montreal Metropolitan Commission.
[2] Includes fees unpaid. Date also differs from municipal, being usually June 30th, 1934.
¶ See Note, page 28.
‡ Taxable real estate only.
[3] As at Sept. 30th, 1935.
[4] After deduction of a reserve of $14,661. In addition, tax sale lands amount to $330,778.
[5] As at July 31st, 1935.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Montreal East [1]	$215,700	$3,306,199 [3]	$3,521,899	$1,565.28	208.7%	$433,638	$192.73	$3,088,261	$1,372.55	$20,000
Montreal North [1]	¶	2,295,217 [4]	2,295,217	450.93	60.1%	229,326	45.06	2,065,891	405.87	?
Montreal West [1]	652,138	1,029,000	1,681,138	509.44	67.9%	401,093	121.55	1,280,045	387.89	37,000
Montmorency	76,700	25,238	101,938	21.37	2.8%	.....	.....	101,938	21.37	.....
Mount Royal [1]	379,318	2,135,043 [3]	2,514,361	897.99	119.7%	667,463	238.38	1,846,898	659.61	?
Mont Joli	37,057	454,982	492,039	159.39	21.2%	.....	.....	492,039	159.39	.....
Mont Laurier	40,000	119,204	159,204	72.00	9.6%	.....	.....	159,204	72.00	.....
Nicolet	53,800	144,900	198,700	66.23	8.8%	.....	.....	198,700	66.23	7,000
Noranda (May 31st, 1935)	124,762	367,800	492,562	109.46	14.6%	.....	.....	492,562	109.46	.....
Pointe a Gatineau	20,421	28,500	48,921	23.76	3.2%	.....	.....	48,921	23.76	15,875
Pointe aux Trembles [1]	?	3,336,871 [3]	3,336,871	784.22	104.6%	453,281	106.53	2,883,590	677.69	2,464,509
Pointe Claire	195,300	1,143,600	1,338,900	352.34	47.0%	282,723	74.40	1,056,177	277.94	19,960
Port Alfred	209,113	264,900 [5]	474,013	180.92	24.1%	.....	.....	474,013	180.92	.....
Priceville	?	17,100	17,100	7.54	1.0%	.....	.....	17,100	7.54	3,200
Richmond	36,600	140,493 [2]	177,093	68.11	9.1%	9,732 [2]	3.74	167,361	64.37	9,334 [2]
Rimouski	51,200	530,700*	581,900	99.47	13.3%	93,683	16.01	488,217	83.46	19,000*
Riviere du Loup	261,800	1,509,000	1,770,800	212.43	28.3%	64,731	7.77	1,706,069	204.66	10,000
Roberval	32,600	147,240*	179,840	66.66	8.9%	50,950*	18.88	128,890	47.77	33,500*
Rouyn	83,795	629,816	713,611	165.46	22.1%	.....	.....	713,611	165.46	.....
Saindon	?	54,600	54,600	21.00	2.8%	11,345	4.36	43,255	16.64	3,023
Ste. Agathe des Monts	51,200	545,833	597,033	199.01	26.5%	43,505	14.50	553,528	184.51	11,311
Ste. Anne de Bellevue	15,708	431,528*	447,236	169.47	21.8%	97,110*	36.80	350,126	132.67	14,280*
St. Joseph d'Alma	100,100	384,535	484,635	104.22	13.9%	.....	.....	484,635	104.22	70,445
St. Jerome (Terrebonne Co.)	182,329	724,411	906,740	96.03	12.8%	214,916	22.76	691,824	73.27	7,700
St. Jerome de Matane	34,300	233,600	267,900	53.49	7.1%	.....	.....	267,900	53.49	17,989
St. Joseph Grantham	41,700	.....	41,700	8.87	1.2%	.....	.....	41,700	8.87	21,500
St. Lambert	423,925	4,121,795	4,545,720	723.15	96.4%	430,385	68.47	4,115,335	654.68	287,616
St. Laurent [1]	363,600	1,776,510 [3]	2,140,110	441.35	58.8%	190,317	39.25	1,949,793	402.10	40,000
St. Pierre [1]	181,534	737,854 [3]	919,388	231.29	30.8%	136,113	34.24	783,275	197.05	16,000
Ste. Therese	123,200	191,200*	314,400	96.74	12.9%	.....	.....	314,400	96.74	6,476*
Terrebonne	10,900	457,985	468,885	241.94	32.3%	.....	.....	468,885	241.94	17,707
Victoriaville	94,234	560,460 [6]	654,694	94.58	12.6%	.....	.....	654,694	94.58	.....
Waterloo	31,400	133,600	165,000	65.06	8.7%	26,966	10.63	138,034	54.43	.....
Windsor	56,700	99,100	155,800	57.20	7.6%	.....	.....	155,800	57.20	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1935.

¶ See Note, page 28.

[1] Under Montreal Metropolitan Commission.

[2] As at Sept. 30th, 1935.

[3] As shown in the Montreal Metropolitan Commission Report.

[4] Not including sum of over $1,100,000 owing Montreal Metropolitan Commission.

[5] At June 30th, 1935.

[6] At July 31st, 1935.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶				
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans
QUEBEC										
Montreal East [1]	$	$	$211,030*h*	$211,030	$ 93.79	$15,131,145	$40,557	$215,700	$10,242	$ 3,062
Montreal North [1]	473,401*v*	.....	.....	473,401	93.01	— — — Annexed to Montreal for School Purposes — — —				
Montreal West [1]	81,888*v*	.....	.....	81,888	.....	10,418,123	104,181	652,138	30,071	.....
Montmorency	.....	.....	.....	.....	.....	1,968,206	19,680	76,700	.....	.....
Mount Royal [1]	379,857*v*	.....	.....	379,857	135.66	8,359,480	75,238	379,318	10,309	.....
Mont Joli	415,400*v*	.....	.....	415,400	134.56	943,820	16,518	37,057	.....	2,000
Mont Laurier	78,194*v*	.....	.....	78,194	35.37	716,949	10,753	40,000	.....	2,100
Nicolet	98,255*v*	.....	.....	98,255	32.75	?	9,413	53,800	.....	2,000
Noranda (May 31st, 1935)	335,800	.....	.....	335,800	74.62	5,747,585	40,560	124,762	.....	8,692
Pointe à Gatineau	.....	.....	.....	41,000	19.91	563,770	10,146	20,421	.....	1,889
Pointe aux Trembles [1]	.....	.....	74,000**h*	74,000	17.39	?	?	?	?	?
Pointe Claire	382,888*v*	.....	.....	382,888	100.76	5,537,365††	57,985	195,300	17,343	20,145
Port Alfred	184,224*v*	.....	.....	184,224	70.31	6,751,560	50,637	209,113	.....	?
Priceville	.....	.....	.....	.....	.....	?	?	?	?	?
Richmond	64,308 [3]	.....	.....	64,308 [3]	24.73	1,779,195	14,233	36,600	.....	1,300
Rimouski	256,379*	.....	84,400**h*	340,779	58.25	2,589,760	15,538	51,200	4,034	7,024
Riviere du Loup (Fraserville)	?	?	?	?	.....	3,924,717	47,467	261,800	.....	12,000
Roberval	55,731*	.....	.....	55,731	20.66	1,501,850	12,014	32,600	.....	1,621
Rouyn	339,779*vy*	.....	.....	339,779	78.78	1,552,627	26,226	83,795	.....	.....
Saindon	36,000	.....	.....	36,000	13.85	?	?	?	?	?
Ste. Agathe des Monts	141,846*v*	206,650*v*	.....	348,496	116.17	2,807,790	27,740	51,200	.....	28,650
Ste. Anne de Bellevue	278,610*v*	62,851*v*	35,928**h*	377,389	143.00	2,073,378	14,760	15,708‡‡	.....	27,300‡‡
St. Joseph d'Alma	123,000*x*	49,000*x*	.....	172,000*x*	36.99	1,900,580	17,100	100,100	.....	10,950
St. Jerome (Terrebonne Co.)	360,935*v*	.....	.....	360,935	38.23	7,104,415	56,832	182,329	23,020	.....
St. Jerome de Matane	?	.....	.....	?	?	2,545,731	15,274	34,300	.....	.....
St. Joseph de Grantham	.....	.....	.....	.....	.....	614,550	11,061	41,700	.....	11,700
St. Lambert	507,180*v*	.....	689,674*h*	1,196,854	190.40	10,321,658	106,446	423,925	.....	64,450
St. Laurent	218,907*v*	.....	225,138*h* [4]	444,045	91.57	7,464,169	64,443	363,600	8,331	19,990
St. Pierre	.....	.....	.....	.....	.....	4,386,967	50,439	181,534	.....	13,822
Ste. Therese	?	.....	.....	?	.....	1,993,299	23,140	123,200	.....	1,150
Terrebonne	45,000*x*	22,000*x*	160,000*x*	227,000*x*	117.13	1,760,925	8,800	10,900	.....	.....
Victoriaville	348,815*vy*	.....	.....	348,815	50.39	2,555,596	25,556	94,234	.....	7,000
Waterloo	70,000*x*	.....	.....	70,000*x*	27.60	1,558,455	14,025	31,400	.....	5,000
Windsor	?	.....	.....	?	.....	1,822,310	18,223	56,700	.....	.....

* As at Dec. 31st, 1935.
h Housing.
[1] Under Montreal Metropolitan Commission.
[2] As at Sept. 30th, 1935.
[4] As shown in Montreal Metropolitan Commission Report.
‡‡ As at June 30th, 1933, latest available information.
v At value. Debt not reported.
x Approximate.
y Including sewers.
[3] As at Sept. 30th, 1935.

¶ As at June 30th, 1934. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are also usually administered by separate boards. For tax arrears of schools, see page 26.
†† Includes combined Pointe Claire and Beaconsfield Protestant school districts.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1934		1934 TAX LEVY UNPAID as at Dec. 31, 1934	ACCUMULATED TAX ARREARS (Including 1934 Taxes Unpaid) After deducting reserve, if any	
	Dominion Census		Town's Report									
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1935)	3,327	3,300	3,300	$352,433	$106.79	$3,161,190	$958	$111,192	$33.70	$19,642	$39,904[3]	$12.09
Campbellton	5,570	6,505	6,800	503,715	74.07	4,843,751	712	153,503	22.57	61,181	217,536	31.99
Chatham	4,506	4,017	4,017	‡	.....	1,573,065	392	77,422	19.27	32,259	36,183[4]	9.01
Dalhousie	1,958	3,974	4,000	‡	.....	1,253,365	313	65,000	16.25	20,667[5]	28,481[2]	7.12
Edmundston	4,035	6,430	6,435	‡	.....	2,871,950[9]	446	73,095[5]	11.36	37,858[5]	69,964[5]	10.87
Fredericton	8,114	8,830	8,830	517,195	58.57	9,518,135	1,078	265,000	30.01	76,783	119,353[7]	13.52
Newcastle	3,507	3,383	3,500	‡	.....	1,886,275	539	76,302	21.80	28,695	70,000	20.00
Sackville (Sept. 30th, 1934)	2,113	2,234	2,500	‡	.....	1,420,500	568	65,000	26.00	27,521	37,605	15.04
Sussex (Oct. 31st, 1934)	2,198	2,252	2,300	105,926	46.05	1,225,100	533	50,137	21.80	5,877[6]	9,283[6]	4.03
St. Stephen	3,452	3,437	3,500	125,071	35.73	2,424,900	693	98,519	28.15	24,440	42,464[8]	12.13
Woodstock	3,380	3,259	3,300	37,391	11.33	2,527,600	766	79,286	24.03	23,902	31,338	9.50
NOVA SCOTIA												
Amherst	9,998	7,450	7,500	396,813	52.91	3,817,640	509	183,246	24.43	45,431	82,636	11.02
Bridgewater	3,147	3,262	3,400	239,647	70.48	1,594,480	469	59,795	17.59	10,531	12,282	3.61
Dartmouth	7,899	9,100	9,100	599,664	65.90	4,935,900	542	176,252	19.37	64,663	95,197	10.46
Dominion	2,390	2,846	2,800	‡	.....	389,800	139	23,368	8.35	?	30,412	10.86
Inverness	2,963	2,900	3,000	32,191	10.73	407,612	136	26,564	8.85	11,345	37,018	12.34
Kentville	2,717	3,033	3,300	183,935	55.73	1,295,300	392	60,879	18.45	13,711	20,746	6.29
Liverpool	2,294	2,669	3,000	76,128	25.38	1,304,325	435	48,908	16.30	4,075	9,259	3.03
Lunenburg	2,792	2,727	2,800	142,000	50.71	1,503,665	537	75,183	26.85	?	25,697	9.18
New Glasgow	8,974	8,858	9,000	473,243	52.58	5,746,425	638	205,819	22.87	82,900	141,695	15.74
New Waterford	5,615	7,745	7,800	318,227	40.80	1,640,185	210	100,738	12.92	24,786	54,801	7.03
North Sydney	6,585	6,139	6,200	267,625	43.17	2,337,300	377	112,190	18.10	?	95,000	15.32
Parrsboro	2,748	2,455	2,300	18,199	7.91	454,204	197	22,710	9.87	?	22,468	9.77
Pictou	2,988	3,152	3,152	144,082	45.71	1,475,400	468	53,349	16.93	9,226	14,384	4.56
Springhill	4,958	6,355	6,350	266,655	41.99	1,017,785	160	86,047	13.55	30,150	52,866	8.33
Stellarton	5,312	5,002	5,200	140,810	27.08	2,298,375	442	85,025	16.35	55,342	110,000	21.15
Sydney Mines	8,327	7,769	7,800	‡	.....	1,593,035	204	127,633	16.36	61,428	220,079	28.22
Trenton	2,844	2,613	2,600	111,508	42.89	1,283,305	494	53,898	20.73	?	38,818	14.93
Truro	7,562	7,901	8,500	‡	.....	4,634,395	545	165,478	19.47	22,993	35,460[1]	4.17
Westville	4,550	3,946	4,000	102,005	25.50	1,318,900	330	56,053	14.01	26,969	63,009	15.75
Windsor	3,591	3,032	3,000	72,965	24.32	1,687,900	562	73,930	24.64	?	42,761	14.25
Yarmouth	7,073	7,055	7,100	152,197	21.44	4,320,700	609	177,148	24.95	?	99,305	13.99
PRINCE EDWARD ISLAND												
Summerside	3,228	3,759	3,914	169,765	43.39	3,001,410	767	35,866	9.16	1,100	4,553	1.16

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

‡ Not segregated.
[1] Carried on balance sheet at $17,500.
[2] Not including school tax arrears and after deducting reserve of $11,083.
[3] In addition, school tax arrears at June 30th, 1934, amounting to $14,000.
[4] After deducting reserve of $22,328.
[5] Not including schools.
[6] These figures do not include schools. School year ends June 30th. School levy for 1933-34, $25,608, included in levy above. Of this, $13,608 was uncollected Dec. 31st, 1934, and total school taxes uncollected of $16,000.
[7] After deducting reserve of $45,428.
[8] After deducting reserve of $10,127.
[9] Not including $2,920,000 assessed for schools only.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1935)	$ 58,000	$	$736,347	$223.14	29.7%	$132,367	$40.12	$603,980	$183.02	$	$ 20,000	$ .....
Campbellton	155,000	.....	1,078,628	158.62	21.1%	332,977	48.97	745,651	109.65	.....	92,114	.....
Chatham	24,000	.....	499,500	124.35	16.6%	226,934	56.50	272,566	67.85	.....	12,561 [5]	.....
Dalhousie	85,000	.....	679,000	169.75	22.6%	40,010	10.00	638,990	159.75	.....	22,308 [6]	.....
Edmundston	236,500	.....	1,451,218 [7]	225.52	30.1%	108,656	16.89	1,342,562	208.63	.....	19,523	.....
Fredericton	242,000	.....	986,099	111.68	14.9%	196,753	22.29	789,346	89.39	.....	95,823	.....
Newcastle	125,000	.....	365,000	104.29	13.9%	247,668	70.76	117,332	33.53	.....	.....	.....
Sackville (Sept. 30th, 1934)	.....	.....	383,000	153.20	20.4%	121,028	48.41	261,972	104.79	4,000	35,021	.....
Sussex (Oct. 31st, 1934)	70,000	.....	222,000	96.52	12.9%	86,875	37.77	135,125	58.75	.....	.....	.....
St. Stephen	22,000	.....	537,950	153.70	20.5%	261,973	74.85	275,977	78.85	.....	17,238	.....
Woodstock	13,000	.....	193,000	58.48	7.8%	5,609	1.70	187,391	56.78	.....	14,823	.....
NOVA SCOTIA												
Amherst	177,450	.....	1,032,800	137.71	18.4%	572,954	76.40	459,846	61.31	[2]	21,342 [2]	.....
Bridgewater	87,300	.....	610,600	179.59	23.9%	176,953	52.05	433,647	127.54	.....	6,527	.....
Dartmouth	318,500	.....	1,456,762	160.08	21.3%	282,000	30.99	1,174,762	129.09	12,723	80,417	.....
Dominion	25,000	.....	127,100	45.39	6.0%	18,654	6.66	108,446	38.73	[2]	14,733 [2]	.....
Inverness	8,500	.....	103,000 [1]	34.33	4.6%	49,915	16.64	53,085	17.69	.....	5,217	.....
Kentville	127,500	.....	443,174	134.30	17.9%	121,935	36.95	321,239	97.34	.....	22,588	.....
Liverpool	12,600	.....	367,900	122.63	16.3%	85,270	28.42	282,630	94.21	5,748	527	.....
Lunenburg	47,000	.....	273,500	97.68	13.0%	80,500	28.75	193,000	68.93	[2]	40,086 [2]	.....
New Glasgow	197,500	.....	1,062,150	118.02	15.7%	422,304	46.92	639,846	71.10	.....	29,632	.....
New Waterford	15,000	.....	350,000 [9]	44.87	6.0%	31,773	4.07	318,227 [9]	40.80	.....	40,894	.....
North Sydney	71,000	.....	616,500	99.43	13.2%	283,874	45.78	332,626	53.65	[2]	25,050 [2]	.....
Parrsboro	12,500	.....	109,500	47.61	6.3%	21,301	9.26	88,199	38.35	[2]	22,585 [2]	.....
Pictou	93,500	.....	328,000	104.06	13.9%	63,935	20.28	264,066	83.78	.....	913	.....
Springhill	68,100	.....	404,000	63.62	8.5%	42,151	6.64	361,849	56.98	.....	22,740	.....
Stellarton	74,000	.....	346,500	66.63	8.9%	142,292	27.36	204,208	39.27	.....	25,919 [3]	.....
Sydney Mines	99,000	.....	301,600	38.67	5.2%	7,941	1.02	293,659	37.65	[2]	18,552 [2]	.....
Trenton	17,000	.....	334,300	128.58	17.1%	160,292	61.65	174,008	66.93	.....	.....	.....
Truro	155,600	.....	1,029,060	121.07	16.1%	508,559	59.83	520,501	61.24	9,825	30,531	.....
Westville	60,000	.....	225,600	56.40	7.5%	51,747	12.94	173,853	43.46	.....	21,752	.....
Windsor	36,500	.....	304,800	101.60	13.5%	142,835	47.61	161,965	53.99	[2]	40,962 [2]	.....
Yarmouth	.....	.....	532,500	75.00	10.0%	43,830	6.17	488,670	68.83	.....	78,777	.....
PRINCE EDWARD ISLAND												
Summerside	63,000	.....	435,000	111.14	14.8%	171,718	43.87	263,282	67.27	9,640	3,203	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] $17,500 County of Inverness bonds guaranteed in addition.
[2] Total floating debt.
[3] Of which $9,134 is for direct relief.
[5] In addition, owe county $18,855.
[6] In addition, owe county $15,258, and accounts payable of $25,912.
[7] In addition, $33,000 guaranteed.
[9] Includes $20,000 debentures deposited with Provincial Government for relief purposes, of which $7,932 has been received, balance payable in 1935, but not including $23,000 new Waterford General Hospital bonds guaranteed by city.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS: PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1935)	$242,000*y*	$	$ 81,347	$	$323,347	$97.93	$ 71,800*x*	$251,547	$76.23	$ 2,341S [4]	$	$ ...
Campbellton	190,000	50,000	104,624	.....	344,634	50.68	102,698	241,936	35.58	128S	15,398S	.....
Chatham	173,500*y*	51,000	.....	25,000*f*	249,500	62.11	[1]	.....	.....	2,242S [4]	5,422S	550S
Dalhousie	216,000	70,000	.....	.....	286,000	71.50	‡	.....	.....	6,030D	2,586D	.....
Edmundston	337,000	480,000	82,418	.....	899,418	139.77	‡	.....	.....	7,330D	8,988S	.....
Fredericton	248,000	.....	73,099	.....	321,099	36.36	48,948	272,151	30.82	14,715S [4]	.....	.....
Newcastle	80,000	85,000	.....	.....	165,000	47.14	‡	.....	.....	3,333D	3,697S	.....
Sackville (Sept. 30th, 1934)	255,000*y*	.....	22,000	.....	277,000	110.80	‡ [3]	.....	.....	4,000D	.....	.....
Sussex	52,000	45,000	.....	.....	97,000	42.17	67,801	29,199	12.70	1,247D	1,450S	.....
St. Stephen	282,000	.....	21,250	.....	303,250	86.64	152,344	150,906	43.12	325S	.....	.....
Woodstock	130,000	.....	20,000*x*	... .	150,000	45.45	.....	150,000	45.45	?	.....	.....
NOVA SCOTIA												
Amherst	314,000	.....	.....	.....	314,000	41.87	250,967	63,033	8.40	14,869D	.....	.....
Bridgewater	130,000	141,000	.....	.....	271,000	79.71	77,000*x*	194,000	57.06	1,068S	15,333S	.....
Dartmouth	383,200	3,500	105,262*x*	188,000*f*	679,962	74.72	104,864	575,098	63.19	2,000S*x*	?	21,530S*f*
Dominion	27,000*y*	.....	.....	.....	27,000	9.64	‡	.....	.....	200D [4]	.....	.....
Inverness	55,500*y*	.....	.....	.....	55,500	18.50	34,606	20,894	6.96	972D		
Kentville	102,100	33,750	66,224 [5]	.....	202,070	61.23	64,766	137,304	41.61	5,086S	6,480S	.....
Liverpool	188,100*y*	82,400	.....	.....	270,500	90.17	63,998	206,502	68.83	2,404D	4,379D	.....
Lunenburg	54,000	.....	.....	.....	54,000	19.29	3,000*x*	51,000	18.22	1,171D [4]	.....	.....
New Glasgow	421,600	.....	.....	.....	421,600	46.84	254,997	166,603	18.52	4,097S	.....	.....
New Waterford		....									.....	.....
North Sydney	147,000	.....	.....	.....	147,000	23.71	82,000*x*	65,000*x*	10.48	4,000S*x*	.....	.....
Parrsboro	53,500	34,000	.....	.....	87,500	38.04	17,500*x*	70,000	30.44	3,414S [4]	3,595S [4]	.....
Pictou	120,900	23,000	.....	.....	143,900	45.65	23,916	119,984	38.07	2,472D	7,952S	.....
Springhill	106,500	.....	.....	.....	106,500	16.77	11,306	95,194	14.99	3,827S	.....	.....
Stellarton	99,000	.....	.....	.....	99,000	19.04	35,602	63,398	12.19	2,275S*w*	.....	.....
Sydney Mines	67,000	.....	.....	.....	67,000	8.59	‡	.....	.....	1,512S [4]	.....	.....
Trenton	112,500	.....	.....	.....	112,500	43.27	50,000*x*	62,500	24.04	989S [4]	.....	
Truro	225,630	168,725	.....	.....	394,355	46.39	‡ [2]	‡	.....	9,875S	26,518S	...
Westville	106,000*y*	.....	.....	.....	106,000	26.50	34,152	71,848	17.96	[6]	.....	.
Windsor	127,800	.....	.....	.....	127,800	42.60	38,800*x*	89,000	29.67	10,756S [4]	.....	.....
Yarmouth	370,000*y*	.....	.....	.....	370,000	52.11	33,527	336,473	47.39	2,930D	.....	.....
PRINCE EDWARD ISLAND												
Summerside	107,000*y*	115,000	.....	.....	225,000	57.49	131,483	93,517	23.38	3,865S [4]	9,122S	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

f Ferries.
x Approximate.
‡ Not segregated.
S Surplus.
y Waterworks and sewers.
D Deficit.

[1] Electric light and ferry, $63,433; waterworks not segregated.
[2] Sinking fund of $67,426 against the electric light plant. Waterworks unknown, but Institute estimates it at about $110,000.

(¶) AS REPORTED BY THE MUNICIPALITY.

[3] Probably about $69,000.
[4] Before debt charges.
[5] At March 31st, 1935.
[6] Pays own expense, but no profit.
w Before debt charges. Sinking fund not paid.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY (1)	POPULATION 1934	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (2)	TAXES LEVIED	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	FLOATING DEBT
						Public Utilities (4)	Total (Including Public Utilities)		
BRITISH COLUMBIA (Districts)			[3]						
Chilliwhack*	5,800	104.84	$3,766,458	$ 90,016	$ 40,761	$ . . .	$ 50,700	$ 30,554	$ . . . . .
Coldstream*	867	26.56	791,439	20,957	7,826	115,900	117,100	85,615	1,972
Coquitlam	4,871	58.00	1,080,005	45,483	25,046	37,208	138,170	56,552	26,626
Delta*	3,709	65.62	4,443,116	87,503	26,177	550,000	664,021	253,276	9,635[7]
Esquimalt* (s)	3,274	2.34	2,246,274	98,911	31,677	10,400	316,400	127,679	10,028
North Vancouver* (s)	4,788	75.00	3,903,061	240,685	186,919[11]	422,000	2,187,332[9]	299,888[8]	54,630
Oak Bay*	6,500	4.00	6,311,769	196,727	46,283	191,500	801,011	370,761	. . . . .
Penticton*	5,000	11.01	2,429,394	120,834	26,429	751,000	1,088,200	530,746	. . . . .
Richmond*	8,182	46.87	8,328,928	126,452	44,067	880,000	1,321,900	367,521	33,739
Saanich* (s)	12,968	70.31	5,507,037	250,912	76,918	684,500	803,500	318,735	16,201
Summerland*	1,791	20.31	1,007,570	35,903	9,645	449,900	490,900	297,938	. . . . .
West Vancouver* (s)	7,000[10]	38.00	2,852,521	184,160	112,433	361,000	1,462,400	517,913	12,000
MANITOBA (All Rural)									
Albert	1,633	288.00	2,380,850	30,533	57,632	. . . . .	108,468*v*	. . . . .	8,893
Assiniboia	2,032	33.82	868,390	38,938	90,540	75,383	214,414*v*	. . . . .	16,675
Birtle	2,031	324.00	2,193,650	52,868	69,970	. .	128,114*v*	. . . .	. . . . .
Cameron*	1,316	287.00	2,232,593	37,875	68,306	. .	126,266*v*[5]	. . . . .	. . . . .
Dauphin*	5,363	568.63	2,264,445	96,255	117,884	. .	190,019*v*	. . . . .	12,739
Dufferin*	2,535	357.66	3,934,760	66,868	46,035	.	95,385*v*	?	. . . . .
Fort Garry (s)	4,000	26.87	1,918,710	136,017	95,177	268,581	1,043,694*w*	78,671	11,895
Kildonan East (s)	9,047	3.23	3,302,630	255,186	173,328	162,911	1,281,046**w*	53,354*	1,000*
Kildonan West (s)	6,132	2.96	2,483,990	187,361	125,078	[6]	1,244,370*v*	12,548	21,000
Kildonan North (s)	1,347	9.26	872,105	40,844	60,575	7,479	88,037*v*	. . . . .	5,956
Macdonald	3,354	429.21	4,303,234	95,379[12]	69,452	40,000	122,343*v*	13,142	. . . . .
Miniota*	2,245	324.00	2,897,070	72,568	97,448	9,000	135,693*v*	. . . . .	. . . . .
Minitonas*	3,295	456.44	1,519,397	55,386	88,042	. . . .	121,296*v*	. . . . .	8,000
Pipestone*	2,600	432.00	3,743,235	70,247	105,236	14,000	168,668*v*	19,500	. . . . .
Portage la Prairie*	5,000	740.64	7,850,000	145,000	185,000	. . . .	68,224*v*	. . . . .	. . . . .
Rockwood*	4,062	447.24	2,212,920	95,691	?	. . .	162,809*v*	. . . . .	17,000
Springfield	6,486	624.78	3,880,430	98,838	98,524	. . . .	148,294*v*	. . . . .	. . . . .
Swan River	4,022	635.09	3,773,698	95,355	114,401	. . . .	81,017*v*	. . . . .	. . . . .
St. Andrews*	5,036	283.35	3,459,840	92,830	70,913	. . . .	145,741*v*	. . . . .	7,500
St. James* (s)	13,485	7.98	4,207,660	360,797	227,465	[6]	4,916,369*w*	140,467	. . . . .
St. Vital* (s)	11,154	22.57	3,958,810	271,573	193,846	[6]	1,595,765*w*	104,300[13]	. . . . .
Wallace*	2,200	429.50	3,016,410	60,557	85,000*x*	. .	161,950*v*	. . . . .	. . . . .
Westbourne	2,708	486.00	1,737,520	50,400	58,850	. . . .	139,466*v*	. . . . .	. . . . .
Woodworth	2,280	309.88	2,952,300	59,094	101,404	20,000	195,092*v*	7,743	. . . . .

[1] These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.
[2] Improvements are not fully taxed as a rule in Western municipalities. This is amount taxed only.
[3] Assessments in British Columbia Districts are those for 1935.
[4] Includes housing debts.
[5] Includes $26,073 overdue.
[6] Debt consolidated.
[7] Relief works loan from Provincial Government.
[8] As at Dec. 31st, 1934.
[9] In addition, has guaranteed $407,500 Burrard Inlet Tunnel & Bridge Co. bonds.
[10] Estimated for district. 1931 census population, 4,786.
[11] In addition, tax sale lands and certificates amount to $1,244,287.
[12] Tax collections were given as $172,978. [13] Includes own bonds at par value.
(s) Indicates municipality suburban or partly suburban in character.
* Information as at Dec. 31st, 1935.
v Not inclusive of school debt.
x Approximate.
w Includes municipality's share of Greater Winnipeg Water District net debt, which is largely carried by taxation. Amounts for each municipality are as follows:

Ft. Garry	$ 88,737	St. James	$295,457
Kildonan East	197,847	St. Vital	194,165
Kildonan West	135,070		

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934 or 1935

COUNTY (7)	POPULATION (In Area Liable for County Rates) Rural	POPULATION (In Area Liable for County Rates) Urban	Area in Square Miles (6)	ASSESSED VALUE FOR LOCAL TAXATION (In Area Liable for County Rates) (3)	TAXES LEVIED (4)	TOTAL TAXES COLLECTED DURING THE YEAR (1)	TAXES REMAINING UNCOLLECTED DEC. 31. (1)	GROSS DEBENTURE DEBT (5)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)
ONTARIO										
Brant	15,671	4,330	338	$15,486,320	$163,571*	$169,571*	$ .....*	$ 208,605*	$ .....*	$ .....*
Bruce	24,635	16,333	1,467	29,732,740	236,272*	241,060*	.....*	20,476*	.....*	17,367*(net)
Carleton	32,239	8,184	885	20,642,937[26]	493,173*	500,702*	261,868*[2]	1,704,017*	.....*	276,500*
Dufferin	10,073	4,530	561	11,523,076	100,234*	98,643*	41,208*	197,960*[18]	.....*	.....*
Essex	35,881	32,661	659	57,302,822	394,879*	452,822*	205,841*[22]	248,116*	.....*	40,968*[23]
Frontenac	17,386	730	1,072	5,924,342	149,102*	153,444*	127,207*[27]	203,187*	.....	210.000*
Grey	32,615	11,360	1,673	26,956,097	261,375*	261,375*	.....*	525,000*	251,000*	15,000*
Haldimand	13,280	7,648	446	14,926,256	214,560*	209,189*	5,371*	423,906*[8]	.....*	90,000*[9]
Halton	12,855	13,164	356	21,938,421	236,207*	248,464*	180,186*	550,358*[28]	.....*	231,473*
Hastings	27,143	7,727	1,707	17,344,143	273,317*	265,262*	162,594*[20]	79,697*	.....*	192,741*
Huron	30,643	13,662	1,260	39,606,797	243,491*	242,045*	1,447*	56,000*	.....*	55,000*[10]
Lanark	13,806	11,275	1,059	13,619,307	215,625	225,176*	50,460*	754,366*	.....*	85,000*
Leeds and Grenville	23,654	5,108	1,162	17,095,687	317,043*	342,550*	194,220*	380,167*	.....*	182,915*
Lennox and Addington	13,462	3,560	700	9,083,743	208,706*	211,269*	103,756*[17]	392,927*	.....*	119,037*
Lincoln	19,809	8,643	300	18,183,087	363,727*	344,052*	278,636*[11]	1,706,000*	1,017,088*	305,550*
Middlesex	37,725	6,315	1,191	42,781,197	423,674*	405,054*	79,597*	819,111*	.....*	.....*
Northumberland and Durham	31,519	21,134	1,281	32,042,730	376,147*	323,647*	65,799*	714,487*	.....*	128,000*
Norfolk	20,353	10,188	625	19,918,972	260,758*	260,758*	.....*	334,778*	.....*	.....*
Ontario	25,223	9,603	803	24,098,075	265,946*	291,179*	62,539*	672,882*	.....*	98,855*
Oxford	24,411	6,068	743	27,893,382	202,035*	202,035*	.....*	133,136*	.....*	33,000*
Peel	18,662	8,379	454	19,923,982	262,307*	262,307*	.....*	452,369*[25]	.....*	24,000*
Peterborough	16,792	3,215	907	9,600,189	135,080*	134,605*	29,090*	68,770*	.....*	43,487*
Prescott and Russell	31,720	10,829	835	16,960,952	356,665*	366,555*	329,291*[12]	883,506*	.....*	236,276*
Prince Edward	10,475	4,515	370	12,423,057	125,000*	125,112*	2,000*	100,447*	.....*	18,000*
Renfrew	29,896	22,283	1,700	23,004,759	357,638*	365,382*	318,912*[24]	712,114*	.....*	124,000*
Simcoe	38,237	40,981	1,533	49,994,022	435,591*	417,473*	173,823*	.....*[19]	.....*	240,000*
Stormont, Dundas and Glengarry	46,829	19,700	1,213	39,665,093	416,201*	468,087*	198,943*[21]	547,266*	.....*	.....*
Victoria	14,752	10,236	941	17,667,121	166,390*	175,600*	19,318*	249,173*	.....*	56,000*
Waterloo	22,543	22,741	490	30,421,595	257,244*	257,244*	.....*	135,397*	.....*	.....*
Welland	29,443	20,924	355	46,285,181	325,091	283,086	279,670	317,350	142,446	166,900
Wellington	24,740	10,755	988	28,998,690	195,830*	216,151*	48,621*	.....*[14]	.....*	105,000*
Wentworth	22,473	6,802	419	24,719,956	239,681*	231,728*	83,360*[13]	684,300*	.....*	98,698*
York	178,284	45,652	848	127,902,156	1,279,761*	1,338,266*	741,263*[15]	1,453,000*[16]	79,746*	403,558*

* Information as at Dec. 31st, 1935.

[1] As county rates need not be paid until Dec. 20th, after which date interest at the rate of 6% per annum is charged, it frequently happens that a considerable amount of taxes unpaid at Dec. 31st may be paid at a date early in the next year. Unless otherwise noted, taxes remaining uncollected are all current.

[2] Of this, $23,832 is 1934 levy.

[3] At assessor's value. This property is also liable for taxation by the township, village or town within whose limits it lies. Does not include income assessment.

[4] These taxes are levied on the various municipalities within the county, and not directly on individuals.

[5] As far as can be ascertained, none of these debts are for public utilities.

[6] Area, population and assessment do not include municipalities separate from the county.

[7] Standards used for urban municipalities do not apply, so figures have not been put on a per capita basis.

[8] In addition, guaranteed debt of $107,717.

[9] Good roads notes.

[10] Offset by subsidies due from Government.

[11] Of this, $60,648 is 1933-34 levy.

[12] Of this, $78,619 is 1934 levy.

[13] $41,363 paid Jan. 14th, 1936.

[14] Guaranteed debt, $350,000.

[15] Of this, $46,017 is 1934 levy.

[16] Guaranteed debt about $1,835,000.

[17] Of this, $5,234 is 1934 levy.

[18] In addition, guaranteed debt about $600,000.

[19] Guaranteed debt about $4,000,000.

[20] Of this, $13,830 is 1934 levy.

[21] Of this, $54,684 is 1934 levy.

[22] Of this, $125,376 is 1934 and previous levies.

[23] Also owe Dept. of Highways about $219,000 net.

[24] Of this, $37,705 of levies previous to 1935.

[25] Also $172,000 guaranteed debt.

[26] In 1933 the equalized assessment was given, instead actual assessment of $21,733,261.

[27] Includes $31,086 of 1934 levy.

[28] In addition, $118,131 guaranteed debt.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS Not Inc. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report						Schools only	Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
BRITISH COLUMBIA																
Alberni	998	702	800	$ 323,521	$ 404	$12,573	$15.72	$ 5,638	$ 5,000	$	$ 5,000	$ 6.25	1.2%	$ 779	$ .97	$ .....
Armstrong*	983	989	990	594,446	600	22,341	22.57	5,831	25,000	109,000	178,814	180.62	36.1%	134,426	135.78	2,500
Courtenay*	810	1,219	1,225	806,506	658	25,407	20.74	10,792	38,000	197,900	270,100	220.49	44.1%	98,286	80.23	7,000
Cumberland*	3,176	2,371	1,500	217,084	144	8,183	5.45	2,757	.....	5,350†	5,350†	3.57	.7%	.....	.....	1,900
Duncan*	1,178	1,843	1,900	1,243,330	655	21,362	11.24	5,185	5,300	141,300	186,200	98.00	19.6%	127,205	66.95	.....
Enderby*	783	555	550	337,883	614	14,087	25.61	4,873	27,500	48,000	75,500	137.27	27.4%	49,920	90.76	6,400
Grand Forks	1,469	1,298	1,300	547,825	421	19,681	15.14	5,934	20,000	55,000	133,925	103.02	20.6%	41,477	31.91	4,000
Greenwood*	371	171	400	64,986	162	4,071	10.18	3,721	.....	.....	57,072[3]	142.68	28.5%	.....	.....	.....
Kaslo*	950	523	600	396,201	660	12,767	21.28	6,517	.....	70,144	72,971	121.62	24.3%	35,500	59.17	5,373
Ladysmith	1,967	1,443	1,443	244,535	169	11,997	8.31	5,935	.....	.....	10,000	6.93	1.4%	3,305	2.29	9,510[5]
Merritt	1,721	1,296	1,296	436,095	336	28,483	21.98	20,528	18,000	116,500	261,972	202.14	40.4%	66,918	51.63	5,680[5]
Port Coquitlam	1,178	1,312	1,312	878,890	670	53,523	40.80	23,775	35,000	242,900	516,600	393.75	78.7%	167,862	127.94	39,122[5]
Port Moody	1,030	1,260	1,260	833,432	661	36,877	29.27	19,272	.....	96,500	264,031	209.55	41.9%	102,146	81.07	38,847[5]
Salmon Arm*	627	830	830	582,616	702	24,115	29.05	11,114	11,500	155,000[9]	181,100	218.19	43.6%	83,837	101.01	.....
ALBERTA				[1]												
Athabasca	425	573	600	252,185	420	24,333	40.55	38,600	7,994	[6]	44,204	73.67	14.7%	.....	.....	29,205
Bassano*	799	615	550	394,503	717	20,018	36.40	48,694	8,702	[6]	205,915	374.39	74.9%	.....	.....	.....
Beverly*	1,039	1,112	1,000	302,765‡	302	19,296	19.29	38,107	45,708	.....	65,772	65.77	13.1%	.....	.....	.....
Big Valley	1,057	447	400	646,626	1,616	14,670	36.67	39,964	30,205	.....	37,676	94.19	18.8%	.....	.....	.....
Blairmore	1,552	1,629	1,800	926,217	515	36,373	20.21	59,161	.....	371	371	.21	0.04%	.....	.....	.....
Bow Island	427	314	350	197,045	563	13,726	39.22	12,858	14,208	?	67,666	193.33	38.7%	?	.....	1,163
Castor	710	634	650	400,107	616	17,878	27.50	22,129	1,925	333[7]	2,258	3.47	0.7%	.....	.....	4,660
Cardston*	1,612	1,672	1,642	1,108,361	675	29,492	17.96	67,861	45,000	25,823	71,891	43.78	8.7%	.....	.....	.....
Claresholm*	963	1,156	1,200	1,093,470	912	39,336	32.78	38,958	5,835†	37,994	43,829	36.52	7.3%	.....	.....	.....
Coleman*	1,590	1,704	2,000	923,703†	461	49,073	24.54	28,301	.....	.....	.....	.....	.....	.....	.....	.....
Coronation*	645	736	800	466,982	584	28,060	35.07	22,927[8]	6,720	57,901	64,621	80.78	16.1%	.....	.....	4,500
Didsbury*	842	798	850	712,560[2]	893	22,352	26.30	20,284	10,467†	.....	10,467	12.31	2.5%	.....	.....	.....
Edson	1,138	1,547	1,500	687,801	459	44,408	29.61	28,812	22,800	61,250	84,384	56.26	11.2%	.....	.....	.....
Fort Saskatchewan*	982	999	700	221,795	317	14,753	21.07	7,883	5,867†	.....	8,192	11.70	2.3%	.....	.....	.....
Gleichen	668	514	500	328,821	658	20,309	40.62	20,458	.....	12,116	12,116	24.23	4.8%	.....	.....	3,363
Grande Prairie*	1,061	1,464	1,500	1,086,109	724	41,313	27.54	32,700	30,136	.....	32,369	21.58	4.3%	.....	.....	.....
Hanna*	1,364	1,490	1,400	839,071	599	33,366	23.83	66,127[10]	46,228	.....	46,228	33.02	6.6%	.....	.....	.....
Hardisty*	517	428	470	213,827	500	11,327	24.10	14,990	7,500	.....	9,522	20.26	4.0%	.....	.....	.....
High River*	1,198	1,459	1,450	1,009,315	696	54,861	37.84	29,267	26,880	46,626*y*	73,506	50.69	10.1%	.....	.....	.....
Innisfail*	941	1,027	1,027	789,582[4]	769	26,044	25.36	11,681	2,100	.....	6,200	6.03	1.2%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1935.
† Information as at Dec. 31st, 1934.
‡ Municipal assessment. School assessment about $627,000.
y Includes sewers.
[1] In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.
[2] Municipal assessment. School assessment, $923,979.
[3] Under the City of Greenwood Relief Act, 1921.
[4] School assessment.
[5] Other debts outstanding.
[6] Debt consolidated.
[7] Assumed by Canadian Utilities, Ltd.
[8] After deducting reserve of $14,000.
[9] Includes electric light plant, $42,000. Plant sold in 1935.
[10] After deducting reserve of $21,670.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS Not Inc. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report						Schools only	Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
ALBERTA																
Lacombe	1,133	1,259	1,300	$ 908,463	$ 699	$37,965	$29.20	$12,202	$ 5,856	$	$ 12,128	$ 9.33	1.9%	$	$	$ 3,000
Leduc*	756	900	900	402,385	447	21,738	24.15	9,545	5,166[1]	8,996	14,162	15.74	3.1%	.....	.....	.....
MacLeod*	1,723	1,447	1,500	945,864	631	33,542	22.36	22,351	38,287[1]	194,104	451,884	301.25	60.2%	.....	.....	.....
Magrath*	1,060	1,224	1,250	317,301	254	34,006	27.20	90,862[3]	66,674[1]	46,364*y*	111,366	89.09	17.8%	.....	.....	.....
Morinville*	490	570	600	232,413	387	6,611	11.02	12,259	3,833[1]	.....	3,833	6.39	1.3%	.....	.....	.....
Nanton*	710	739	750	409,442	546	25,343	33.79	45,069	20,063[1]	.....	20,063	26.75	5.3%	.....	.....	.....
Okotoks	448	760	650	448,469	690	24,831	38.20	20,864	6,832	.....	17,437	26.83	5.3%	.....	.....	3,878
Olds*	764	1,056	1,200	751,613	626	38,052	31.71	39,105	52,529[1]	.....	64,384	53.65	10.7%	.....	.....	8,000
Peace River*	980	864	766	313,843	410	21,425	27.97	36,665	1,249	17,560[5]	18,829	24.58	4.9%	.....	.....	2,500
Pincher Creek	880	1,024	1,000	549,327	549	25,345	25.34	20,508	8,780	.....	22,479	22.47	4.5%	.....	.....	.....
Ponoka*	712	836	950	749,075[1]	789	28,542	30.04	22,114	55,290[1]	.....	68,116	71.70	14.3%	.....	.....	.....
Raymond	1,394	1,849	2,000	669,740	335	44,206	22.10	58,256	8,596	?	61,055	30.53	6.1%	.....	.....	600
Redcliff	1,137	1,192	900	1,119,219	1,244	35,063	38.96	39,216	27,919	[4]	375,573	417.30	83.5%	.....	.....	.....
St. Albert	800	825	800	465,774[6]	582	12,205	15.26	17,818	2,500	.....	5,987	7.48	1.5%	.....	.....	18,800
St. Paul de Metis*	869	938	1,100	491,790	447	19,934	18.12	28,908	42,642[1]	.....	45,842	41.67	8.3%	.....	.....	.....
Stettler*	1,416	1,219	1,200	1,235,850[7]	1,030	51,454	42.88	21,864	10,333	19,426	63,899	53.25	10.6%	.....	.....	4,300
Strathmore*	584	523	600	271,474	452	12,664	21.11	14,835	.....	.....	.....	.....	.....	.....	.....	.....
Taber*	1,705	1,279	1,300	799,650	615	31,962	24.58	30,970	40,247	[4]	139,056	106.97	21.4%	.....	.....	.....
Tofield	500	497	500	550,000	1,100	36,000	72.00	11,620[8]	11,530	[4]	101,956	203.91	40.8%	.....	.....	.....
Vegreville*	1,479	1,659	2,000	1,313,576	657	62,866	31.43	45,893	23,040	86,465	156,274	78.14	15.6%	30,321	15.16	11,500
Vermilion*	1,272	1,270	1,200	890,983	742	41,944	34.95	31,788	30,517	25,457	63,485	52.90	10.6%	.....	.....	7,200
Vulcan*	641	803	800	655,470[1]	819	30,665	38.33	40,606	19,333	.....	19,332	24.16	4.8%	.....	.....	.....
Wainwright	975	1,147	1,140	957,925	840	35,914	31.50	40,992	.....	.....	34,038	29.86	6.0%	.....	.....	.....
Youngstown	410	372	225	160,486	713	5,366	23.85	8,054	1,482	.....	1,902	8.45	1.7%	.....	.....	.....
SASKATCHEWAN																
Arcola*	605	666	680	474,958	698	17,762	26.12	33,470	.....	51,251	51,251	75.37	15.1%	10,910	16.04	2,000
Assiniboia*	1,006	1,454	1,400	933,719	667	34,814	24.87	39,637	84,000[1]	44,396	128,396	91.71	18.3%	40,000[2]	28.57	1,700
Battleford	1,229	1,096	890	430,509	484	21,602	24.27	38,548	19,673	[4]	83,080	93.35	18.7%	.....	.....	.....
Broadview*	839	885	882	378,190	429	13,190	14.95	3,130	.....	.....	.....	.....	.....	.....	.....	2,660
Canora	1,230	1,179	1180	810,580	687	37,966	32.17	9,677	9,415	88,453	110,257	93.44	18.7%	.....	.....	.....
Carnduff*	496	506	525	375,949	716	8,647	16.47	7,181	5,626[1]	.....	5,626[1]	10.72	2.1%	.....	.....	.....
Craik	570	521	520	352,000	677	10,587	20.36	25,357	23,406	.....	29,084	55.93	11.2%	.....	.....	.....
Davidson*	652	560	506	509,883	1,008	15,824	31.27	18,490	13,445	.....	13,445	26.57	5.3%	.....	.....	.....
Duck Lake*	437	538	400	241,680	604	5,212	13.03	9,767	.....	.....	1,100	2.75	.5%	.....	.....	.....
Govan*	495	429	470	503,732	1,072	10,074	21.43	16,930	22,000*x*	.....	25,224*x*	53.67	10.7%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1935.
[1] Information as at Dec. 31st, 1934.
[2] Trust fund from sale of electric light plant.
[3] Includes $56,322 school tax arrears.
x Approximate.
y Waterworks and sewers.
[4] Debt refunded and consolidated.
[5] This debt has been assumed by Dominion Electric Power Co. as part of purchase price.
[6] Not including schools.
[7] Real property.
[8] Large amount of tax sale lands.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS Not Inc. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report						Schools only	Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																
Gravelbourg*	1,106	1,137	1,000	$ 869,622	$ 869	$39,217	$39.21	$114,247	- $	$ 55,382	$157,789	$157.78	31.5%	$ ...	$ ...	$ .....
Grenfell*	765	857	860	624,730	726	13,754	15.99	7,338[18]	2,475	.....	7,612	8.85	1.8%	...	...	1,350
Gull Lake*	788	854	850	585,685	689	21,630	25.45	45,940	1,674	.....	39,311	46.25	9.2%	...	...	.....
Herbert*	827	1,009	1,000	651,547	651	19,829	19.83	12,766	23,275	.....	30,692	30.69	6.1%	...	...	...
Humboldt*	1,822	1,899	2,000	1,017,596	509	57,132	28.57	59,308[7]	60,000*x*	8,996	560,000	280.00	56.0%	41,639	20.82	...
Indian Head*	1,439	1,438	1,450	1,108,975	765	48,608	33.52	28,268	7,354	121,913	163,720	112.91	22.6%	13,639	9.40	...
Kerrobert*	780	868	775	578,694	489	22,106	28.52	28,196[14]	.....	59,811	60,379	77.91	15.6%	...	...	...
Kindersley*	1,003	1,037	1,100	771,202	701	38,230	34.75	20,893[8]	?	?	81,546	74.13	14.8%	...	...	1,094
Lanigan*	426	384	385	214,036	556	6,849	17.79	7,569[3]	12,600	.....	15,006	38.98	7.8%	...	...	...
Leader*	765	627	625	368,870	590	11,164	17.86	12,554[15]	.....	.....	...	...	...	...	...	...
Lloydminster*	755	1,516	1,700	1,094,951	644	43,798	25.76	33,302[17]	15,000*x*	.....	29,247	17.20	3.4%	...	...	...
Lumsden*	498	514	510	333,797	654	10,044	19.69	15,121	.....	.....	.....	...	...	...	...	...
Maple Creek*	1,002	1,154	1,150	1,006,220	875	20,381	17.72	8,824	8,333	.....	38,732	33.68	6.7%	...	...	...
Melfort*	1,746	1,809	2,000	1,447,779	724	66,265	33.13	60,697[13]	?	185,597	232,043	116.02	23.2%	113,573	56.79	6,000
Milestone*	472	404	400	400,299	1,000	13,410	33.52	7,482	10,560	.....	22,777	56.94	...	...	...	...
Moosomin*	1,099	1,119	1,150	723,642	629	28,438	24.73	15,150	7,230	16,021	32,067	27.88	11.4%	...	...	...
Morse*	559	439	450	359,553	799	7,045	15.66	5,017[1]	5,000*x*	441	5,441	12.09	2.4%	...	...	...
Nokomis*	547	445	450	321,801	715	9,043	20.10	2,625[4]	1,402	2,164	3,566	7.92	1.6%	2,250[10]	5.00	...
North Regina*	586	780	780	194,005	249	6,816	8.74	11,676	.....	...	...	...	...	...	...	...
Outlook*	704	712	710	549,750	774	19,829	27.93	57,467	5,865	26,171‡	34,500	48.59	9.7%	...	...	...
Oxbow*	602	585	560	387,915	693	9,215	16.46	22,392[6]	2,287	1,469	11,770	21.02	4.2%	...	...	...
Qu'Appelle*	688	673	678	423,610	625	15,441	22.77	16,298[5]	3,000	...	8,194	12.09	2.4%	...	...	...
Radisson*	431	362	369	257,295	697	7,719	20.92	1,498[12]	1,416	.....	2,921	7.92	1.6%	...	...	...
Radville*	883	1,005	1,002	555,785	555	25,936	25.88	44,770	14,437	18,093	48,932	48.83	9.8%	...	...	...
Rosetown*	865	1,553	1,550	1,084,268	700	43,950	28.35	32,790	54,178	.....	72,352	46.68	9.3%	...	...	...
Rosthern*	1,074	1,412	1,410	865,615	614	20,817	14.76	18,372	19,061	5,697**	24,759	17.56	3.5%	...	...	...
Rouleau*	590	513	510	459,053	900	16,387	32.13	30,485	15,645	63,987	94,607	185.50	37.1%	...	...	...
Saltcoats*	479	461	460	343,161	746	12,096	26.30	9,725	10,987	.....	18,023	39.18	7.8%	...	...	...
Scott*	236	269	220	118,069	537	5,195	23.61	5,559[11]	.....	†	48,000	218.18	43.6%	.....	.....	...
Shaunavon*	1,146	1,761	1,600	1,182,280	739	45,316	28.32	34,857[19]	63,375	.....	162,246	101.40	20.3%	...	.....	800
Star City*	591	558	560	352,740	630	14,105	25.19	12,411	18,306	.....	22,478	40.14	8.0%	...	...	...
Strassbourg*	514	508	509	435,280	855	9,141	17.96	13,600[9]	17,000*x*	3,418	20,418	40.11	8.0%	.....	.....	...
Sutherland*	961	1,148	1,150	347,167	302	21,056	18.31	13,005	16,524	.....	100,766	87.62	17.5%	...	.....	...
Tisdale*	783	1,069	1,070	529,230	494	26,697	24.95	12,041	20,382	.....	27,889	26.06	5.2%	.....	.....	...
Unity*	611	806	825	633,625	768	20,224	24.51	34,281[16]	.....	33,466¶	34,466	41.78	8.3%	...	.....	...
Wadena*	549	582	625	377,024	603	13,894	22.23	4,668[2]	14,447	.....	14,955	23.93	4.8%	.....	...	...
Watrous*	1,101	1,303	1,250	772,506	618	32,686	26.15	65,865	3,578	†	293,865	235.09	47.0%	...	.....	...
Whitewood*	449	564	560	402,052	718	10,654	19.02	9,843[20]	2,110	.....	6,386	11.40	2.3%	.....	.....	...

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at 31st Dec., 1935.
‡ $11,921 assumed by Sask. Power Commission.
¶ Assumed by Sask. Power Commission.
[1] In addition, tax sale lands, $19,544.
[3] In addition, tax sale lands, $7,306.
[5] In addition, tax sale lands, $7,711.
[7] In addition, tax sale lands, $111,799.
† Debt consolidated.
** $3,697 assumed by Sask. Power Com.
x Approximate.
[2] In addition, tax sale lands, $3,150.
[4] In addition, tax sale lands, $43,459.
[6] In addition, tax sale lands, $6,906.
[8] In addition, tax sale lands, $89,089.
[9] In addition, tax sale lands, $11,578.
[11] In addition, tax sale lands, $2,891.
[13] In addition, tax sale lands, $87,791.
[14] In addition, tax sale lands, $221,180; reserve against this, $203,500.
[15] In addition, tax sale lands, $5,583.
[17] In addition, tax sale lands, $28,376.
[19] In addition, tax sale lands, $70,957.
[10] Electric light plant reserve.
[12] In addition, tax sale lands, $2,706.
[16] In addition, tax sale lands, $7,592.
[18] In addition, tax sale lands, $4,195.
[20] In addition, tax sale lands, $7,814.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS Not Inc. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report						Schools only	Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																
Wilkie*	778	1,222	1,220	$ 695,745	$ 570	$35,114	$28.78	$23,316	$19,992	$ 48,406	$ 79,528	$ 65.19	13.0%	$10,169	$ 8.33	$ .....
Wolseley	956	882	882	665,890	755	16,685	18.92	12,098	3,307	.....	3,307	3.75	.7%	.....	.....	.....
Wynyard*	849	1,042	1,000	507,220	507	25,375	25.37	21,159	19,382	.....	23,473	23.47	4.7%	.....	.....	.....
Yellowgrass	468	449	460	365,035	794	10,951	23.81	16,182	12,868	380	13,248	28.80	5.8%	.....	.....	.....
MANITOBA																
Beausejour*	994	1,139	1,280	324,000	253	15,374	12.01	23,071	8,799[1]	7,486	17,863	13.95	2.8%	.....	.....	945
Birtle	560	645	645	280,164	434	10,570	16.39	5,171	19,250	17,400	49,150	76.20	15.2%	18,307	28.38	.....
Boissevain*	825	859	850	410,565	483	13,003	15.30	12,690	.....	4,272	7,175	8.44	1.7%	4,486	5.28	.....
Brooklands	.....	2,462	2,462	512,020	208	39,105	15.88	91,065	98,929	.....	99,029	40.22	8.0%	.....	.....	.....
Carberry	794	807	807	688,200	853	17,263	21.39	9,123	.....	.....	1,923	2.38	.5%	.....	.....	.....
Carman	1,591	1,418	1,323	840,870	636	38,248	28.91	27,808	20,030	9,947	54,323	42.17	8.4%	.....	.....	7,400
Deloraine	685	815	815	418,320	513	21,214	26.03	19,130	28,000[2]x	3,300	42,737	52.44	10.5%	.....	.....	4,427
Emerson	895	978	1,000	443,590	443	19,454	19.45	12,886	19,050[2]	14,000	48,709	48.70	9.7%	.....	.....	.....
Gilbert Plains*	737	742	786	420,840	535	9,658	12.29	6,329	.....	.....	.....	.....	.....	.....	.....	.....
Gimli	617	713	713	215,590	302	11,646	16.33	16,182	.....	.....	.....	.....	.....	.....	.....	1,400
Gladstone	832	619	640	361,290	564	12,093	18.90	7,860	21,400	10,129	42,529	66.45	13.3%	6,995	10.93	.....
Grandview*	846	621	581	279,085	480	14,712	25.32	22,095	27,600[1]	.....	27,600	47.50	9.5%	.....	.....	.....
Hamiota	609	535	535	352,865	660	8,986	16.80	3,052	.....	.....	8,000	14.95	3.0%	6,201	11.59	.....
Hartney*	576	517	500	271,878	544	10,307	20.61	8,814	.....	34,841	38,174	76.35	15.3%	.....	.....	.....
Killarney	871	1,003	1,003	569,822	568	14,321	14.28	7,162	.....	3,592	4,171	4.16	.8%	.....	.....	.....
Manitou	618	676	627	331,940	529	11,422	23.00	4,600	.....	.....	10,721	17.10	3.4%	.....	.....	.....
Melita*	676	719	670	414,585	619	10,847	16.19	24,491	?	10,000	31,500	47.01	9.4%	20,867	31.14	.....
Minnedosa	1,505	1,680	1,680	976,200	581	45,007	26.79	32,085	21,500	2,110	108,441	64.55	12.9%	29,923	17.81	8,000
Morden	1,268	1,416	1,416	644,070	455	25,933	18.31	16,769	33,703[2]	23,392	58,234	41.13	8.2%	.....	.....	.....
Morris*	796	768	800	305,000	381	11,075	13.84	4,649	.....	.....	.....	.....	.....	.....	.....	.....
Neepawa	1,887	1,910	2,000	1,088,828	544	49,805	24.90	24,302	33,873	204,681	238,554	119.28	23.8%	82,045	41.02	.....
Oak Lake*	500	473	500	267,938	536	9,077	18.15	10,089	5,700[1, 2]	.....	8,419	16.84	3.4%	.....	.....	.....
Rapid City*	571	493	497	312,350	628	9,348	18.81	36,421	.....	.....	.....	.....	.....	.....	.....	.....
Rivers*	857	724	650	247,255	380	11,328	17.43	7,286	24,250[2]	3,392	27,642	42.53	8.5%	.....	.....	.....
Roblin	617	680	680	287,180	422	13,513	19.87	11,546	52,577[2]	38,450	91,027	133.86	26.8%	.....	.....	.....
Russell*	696	827	761	424,280	558	18,860	22.81	12,105	25,840[1]	6,411x	36,160	47.52	9.5%	.....	.....	.....
Shoal Lake	673	697	735	292,000	397	11,687	15.90	6,362	14,000	.....	25,127	34.19	6.8%	.....	.....	.....
Souris	1,710	1,661	1,600	858,850	537	33,255	20.78	29,393	.....	58,510	145,636	91.02	18.2%	.....	.....	7,006
Stonewall*	1,112	1,031	992	407,638	411	11,524	11.62	3,708	.....	.....	.....	.....	.....	.....	.....	.....
Swan River	903	968	968	502,518	519	20,471	21.15	22,387	8,121	29,571	50,280	51.94	10.4%	.....	.....	.....
Teulon*	.....	680	618	223,750	362	8,402	13.60	5,058	8,800	.....	13,400	21.68	4.3%	.....	.....	.....
Tuxedo	1,062	1,173	1,173	3,627,645	3,092	83,724	71.38	70,144	24,033	76,389[3]	386,578	329.56	65.9%	112,616	96.01	6,570
Virden*	1,361	1,590	1,600	937,419	586	26,541	16.59	23,054	21,250[1]	10,000x	40,360x	25.22	5.0%	.....	.....	.....
Winnipegosis	750	976	894	272,955	305	10,911	12.20	10,263	600	.....	2,390	2.67	.5%	.....	.....	.....
Winkler*	812	1,005	960	242,495	253	12,290	12.80	6,694	18,829[1]	.....	18,229	18.99	3.8%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1935.

[1] Information as at Dec. 31st, 1934.

x Approximate.

[2] Total for consolidated district.

[3] Being share of Greater Winnipeg Water District net debt, mostly borne by taxation.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO															
Acton*	1,722	1,895	1,957	$842,937	$ 431	$40,656	$20.77	$ 7,425	$ 99,810	$151,381	$ 77.35	15.5%	$ 2,568	$ 1.31	$ 1,800
Ailsa Craig*	532	464	452	205,484	455	8,424	18.64	1,705	.....	17,678	39.11	7.8%	.....	.....	2,000
Alliston	1,376	1,379	1,412*	643,768*	456	47,172	33.41	14,556	25,846*	271,435*	192.23	38.4%	.....	.....	11,000
Alvinston	691	690	620	320,410	517	12,879	20.77	5,308*	14,152*	33,064*	53.33	10.7%	.....	.....	3,583*
Arthur*	1,104	1,057	1,052	495,524	471	22,354	21.25	4,247	61,670	71,763	68.21	13.6%	.....	.....	.....
Athens*	726	724	626	325,820	520	13,033	20.82	10,249	10,681	45,276	72.33	14.5%	.....	.....	.....
Ayr*	777	768	763	414,283	543	14,500	19.00	2,931	5,958	41,311	54.14	10.8%	.....	.....	3,500
Bancroft*	768	841	911	179,909	197	11,874	13.03	4,540	.....	17,342	19.04	3.8%	.....	.....	.....
Beamsville*	1,256	1,142	1,200	744,213	620	35,080	29.23	17,752	.....	76,213	63.51	12.7%	.....	.....	.....
Beaverton*	933	960	920	481,997	524	24,474	26.60	10,734	9,655	76,652	83.26	16.6%	3,560	3.87	11,400
Beeton*	582	584	585	302,573	517	13,246	22.64	6,032	12,645	59,563	101.82	20.4%	.....	.....	.....
Belle River*	608	746	719	427,977	595	18,180	25.29	13,776 [7]	87,500*x*	93,008	129.36	25.9%	.....	.....	.....
Blenheim	1,565	1,690	1,664	1,057,043	635	45,331	27.24	15,119	92,566	219,483	131.90	26.4%	.....	.....	7,500
Bloomfield	600	614	677	386,994	572	6,124	9.04	1,846	6,774	6,774	10.01	2.0%	.....	.....	.....
Blyth*	656	602	622	367,491	591	15,429	24.80	2,558	10,921	39,895	64.14	12.8%	12,375	19.90	1,479
Bobcaygeon*	1,095	906	987	406,866	412	17,225	17.45	5,416	1,469	14,811	15.01	3.0%	.....	.....	.....
Bolton*	679	593	559	299,660	536	12,665	22.66	2,978	4,631	18,873	33.76	6.7%	.....	.....	.....
Bonfield*	421	515	571	50,078	88	3,388	5.93	2,467 [8]	.....	2,263	3.96	.8%	.....	.....	.....
Bothwell	633	646	698	266,698	382	10,668	15.28	4,677	2,865	14,471	20.73	4.1%	.....	.....	737
Barton Twp. [1]	6,742	3,295	1,840	1,340,522	729	35,941	19.53	83,063	109,526	586,855 [1]	318.94	63.8%	274,083	148.96	9,000
Bradford	961	1,009	1,002	471,354	470	23,846	23.80	15,354 [9]	62,418	118,927	118.69	23.7%	.....	.....	.....
Brantford Twp.	7,168	7,497	7,677	5,887,022	767	175,462	22.86	148,753	29,132	114,548	14.92	3.0%	3,670	.48	108,500
Brighton*	1,411	1,413	1,374	694,660	506	29,167	21.23	6,957 [2]	43,331	97,777	71.16	14.2%	.....	.....	4,500
Bruce Mines*	477	474	423	207,211	490	9,929	23.47	9,867 [3]	.....	14,324	33.86	6.8%	.....	.....	.....
Brussels*	870	770	775	409,050	528	13,428	17.33	2,315	11,131	11,726	15.13	3.0%	.....	.....	.....
Burke's Falls	981	818	828	334,528	404	13,858	16.74	5,912	10,856	10,856	13.11	2.6%	.....	.....	2,069
Cache Bay*	926	1,084	1,218	252,009	207	10,390	8.53	4,980	.....	2,845	2.33	.5%	.....	.....	.....
Caledonia	1,223	1,396	1,351*	706,586*	523	28,263*	20.92	12,420*	1,526	55,836	41.33	8.2%	.....	.....	5,500
Cannington	869	851	786	443,393	564	16,469	20.95	8,799*	6,646*	30,291*	38.54	7.7%	.....	.....	4,000*
Capreol	1,287	1,750	1,750	822,620	470	55,426	31.67	35,009 [5]	107,859	293,710	167.83	33.6%	.....	.....	33,000
Cardinal*	1,241	1,305	1,448	547,448 [6]	378	24,090	63.73	7,159	12,493	53,956	37.26	7.4%	.....	.....	4,500
Casselman*	977	1,025	965	245,840	255	13,211	13.69	2,531	.....	7,038	7.29	1.5%	.....	.....	.....
Cayuga*	784	705	708	459,489	649	18,380	25.96	2,754	11,640	61,600	87.01	17.4%	.....	.....	.....
Chapleau Twp.*	2,286	2,346	2,226	1,002,460	450	64,966	29.18	19,248 [4]	12,678	131,975	59.29	11.9%	.....	.....	6,200
Chelmsford*	1,045	725	737	137,809	187	7,950	10.79	9,040	.....	19,459	26.40	5.3%	.....	.....	4,125

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

*Information as at Dec. 31st, 1935.

x Approximate.

[1] Decrease in population due to annexation to City of Hamilton. This City is now responsible for carrying charges on all but about $118,800 of debt, of which $66,132 is for Hydro. Of the tax arrears, $15,767 is on Hamilton annexation.

[2] As at Dec. 15th, 1935. In addition, $2,500 tax sale lands.

[3] In addition, tax sale lands $2,500.

[4] In addition, tax sale lands $18,000.

[5] In addition, tax sale lands $8,402.

[6] In addition, $260,000 assessed for schools only.

[7] In addition, tax sale lands $5,510.

[8] After deducting reserve of $822.

[9] Figure in 1934 should have been $14,389.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO															
Chesley*	1,708	1,789	1,800	$823,133	$ 457	$28,696	$15.94	$ 4,088	$ 11,161	$ 17,402	$ 9.67	1.9%	$ 6,729	$ 3.74	$ .....
Chesterville*	967	950	1,057	405,769	384	17,306	16.37	3,509[1]	709	11,688	11.06	2.0%	....	....	900
Chippawa*	1,137	1,266	1,195	882,599	739	52,023	43.53	24,396	73,839	215,163[10]	180.05	36.0%	.....	.....	6,211
Clifford*	469	454	423	229,473	542	8,253	19.51	5,468	6,389	32,710	77.33	15.5%	.....	.....	.....
Clinton*	2,018	1,842	1,878	827,664	441	37,154	19.78	5,579	125,200	252,738	134.58	26.9%	144,182	76.77	.....
Cobden*	711	631	641	244,350	381	15,173	23.67	7,493	15,173	25,692	40.08	8.0%	.....	.....	.....
Colborne	932	977	1,016	365,163	359	22,069	21.72	8,640	82,463	124,255	122.30	24.4%	.....	.....	.....
Coldwater*	658	626	617	390,429	633	16,651	26.99	7,176	9,250	44,409	71.98	14.4%	.....	.....	.....
Creemore	653	587	656	344,776	526	14,354	21.88	3,919*	6,268*	35,570*	54.22	10.8%	.....	.....	.....
Crystal Beach	298	550	508	658,598	1,296	69,516*	136.84	72,825*	55,091*	291,258*	573.34	114.7%	.....	.....	.....
Delhi*	733	1,298	1,393	934,563	671	24,563	17.63	1,264	.....	27,313	19.61	3.9%	767	.55	.....
Deseronto*	1,847	1,418	1,363	599,793	440	32,990	24.20	24,792[7]	9,908	65,834	48.30	9.7%	.....	.....	850
Drayton*	600	559	568	324,690	572	9,974	17.56	1,265	6,105	25,423	44.76	8.9%	.....	.....	.....
Dresden	1,339	1,488	1,479	717,935	485	31,219	21.11	21,037*	15,809*	52,888*	35.76	7.1%	.....	.....	11,000*x*
Dryden*	1,019	1,369	1,515	1,327,016	876	38,989	25.74	14,824	54,214	168,947	111.52	22.3%	.....	.....	.....
Dundalk	675	647	709	376,119	530	16,866	23.79	5,652*	.....	66,098*	93.23	18.6%	.....	.....	..... *
Durham	1,494	1,800	1,825	661,071	362	36,577	20.04	13,332*	58,386*	213,358*	116.91	23.4%	14,150*	7.75	..... *
Dutton*	813	761	810	428,502	529	17,685	21.83	2,325	.....	56,525	69.78	14.0%	.....	.....	8,100
Eganville*	1,015	1,072	963	358,360	372	16,008	16.62	17,193	.....	22,303	23.16	4.6%	.....	.....	1,000
Elora*	1,136	1,144	1,143	571,225	500	26,276	22.99	5,464	3,170	43,276	37.86	7.6%	1,970	1.72	1,000
Embro*	460	455	430	229,287	533	8,882	20.65	1,012	2,266	14,468	33.65	6.7%	.....	.....	550
Englehart*	759	1,056	1,182	440,280	372	28,441	24.06	21,588[5]	30,244	91,327	77.26	15.4%	.....	.....	2,000
Erin*	479	434	477	177,229	372	8,768	18.38	2,792	.....	40,376	84.65	16.9%	.....	.....	.....
Essex	1,588	1,888	1,689	1,504,798	891	51,054	30.23	76,831*	74,787*	302,055*[11]	178.84	35.8%	.....	.....	31,095*
Exeter*	1,422	1,622	1,597‡	851,725	533	29,810	18.67	7,018	6,144	17,692	11.08	2.2%	.....	.....	3,000[3]
Fenelon Falls*	1,031	915	1,043	545,287	523	18,056	17.31	2,493	.....	55,243	52.97	10.6%	.....	.....	.....
Flesherton*	422	491	500	177,827	356	7,857	15.71	3,748	2,983	32,220	64.44	12.9%	.....	.....	.....
Fonthill*	.....	862	808	329,499	408	18,255	22.59	6,523	28,967	77,314	95.69	19.1%	.....	.....	.....
Forest*	1,422	1,465	1,496	878,120	587	42,885	28.67	8,290	101,866	155,859	104.18	20.8%	.....	.....	.....
Frankford*	786	808	819	297,523	363	15,605	19.05	3,577	.....	37,372[12]	45.63	9.1%	.....	.....	.....
Glencoe*	862	800	833‡	489,030	587	20,864	25.05	11,480[6]	94,430	139,920	167.97	33.6%	23,647	28.39	1,814
Gore Bay*	635	740	711	252,283	355	12,352	17.37	2,926	16,856	37,122	52.21	10.4%	.....	.....	.....
Grand Valley*	620	587	572	272,415	476	11,213	19.60	1,618	905	21,978	38.42	7.7%	.....	.....	809
Grantham Twp.*	3,777	5,007	5,043	1,846,350†	366	153,057	30.35	108,640[8]	71,321	131,328	26.04	5.2%	31,873	6.32	.....[9]
Gravenhurst*	1,478	1,830	1,997	838,931	420	54,088	27.08	18,796[4]	60,017	200,845	100.57	20.1%	41,521	20.79	19,875
Hagersville*	1,169	1,370	1,374	641,100	467	27,052	19.69	4,389	2,523	39,722	28.91	5.8%	.....	.....	.....
Harriston*	1,263	1,293	1,327	625,891	472	24,732	18.64	2,464	19,987	37,120[2]	27.97	5.6%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1935.
† Information as at Dec. 31st, 1934.
[1] In addition, tax sale lands, $581.
[3] On waterworks account for new water system.
[5] In addition, tax sale lands, $2,080.
[7] In addition, tax sale lands, $5,900.
‡ 1934 population.
x Approximate.
[2] In addition, guaranteed debt, $35,000.
[4] In addition, tax sale lands, $2,983.
[6] In addition, tax sale lands, $2,019.
[8] After deducting reserve of $12,220. In addition, tax sale lands, $55,253.
[9] County rates unpaid, $48,273.
[10] Includes $10,730 debenture principal unpaid.
[11] Includes $98,992 past due principal. In addition, contingent liability, $110,946, Windsor, Essex and Lake Shore Rly. bonds.
[12] Includes only Frankford portion, 89%, of school debt.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO															
Harrow*	.....	956	933	$381,394	$ 409	$19,524	$20.93	$17,854	$ 7,115	$ 29,581	$ 31.71	6.3%	$	$	$ 3,500
Hastings*	730	707	817	293,040	359	13,265	16.24	3,825	18,385	40,260	49.28	9.9%	....	....	2,290
Havelock*	1,268	1,096	1,161	390,000	336	17,800	15.33	6,393 [3]	12,560	29,937	25.79	5.2%	....	....	4,500
Hensall*	756	719	702	394,429	562	12,285	17.50	1,500	6,172	14,764	21.03	4.2%	....	....	.....
Iroquois*	916	948	990	449,296	454	16,235	16.39	486	4,086	11,204	11.32	2.3%	....	....	.....
Iroquois Falls*	1,178	1,308	1,247	2,660,330	2,133	65,079	52.19	174	.....	83,818	19.10	3.8%	....	....	.....
Jarvis*	485	514	495	213,713	432	7,255	14.66	1,249	5,566	9,332	18.85	3.8%	....	....	.....
Keewatin*	1,327	1,405	1,460	1,448,770	992	36,265	24.84	8,432 [2]	19,488	51,371	35.19	7.0%	....	....	.....
Kemptville*	1,204	1,286	1,330	588,675	443	25,902	19.47	21,355	17,804	23,394	17.59	3.5%	....	....	13,659
Lakefield	1,189	1,303	1,335	587,345	440	28,231	21.15	3,098	25,058	43,126	32.30	6.5%	....	....	.....
Lanark*	597	636	623	156,954	252	8,813	14.15	947	2,420	10,447	16.77	3.4%	....	....	350
Lancaster*	672	601	601	192,613	320	7,114	11.84	2,803	1,903	1,903	3.17	.6%	....	....	800
Leaside*	325	1,005	1,428	3,149,819	2,206	196,203	137.40	145,889 [7]	119,330	1,016,250 [8]	711.66	142.3%	....	....	See [8]
La Salle*	.....	600	687	669,033	974	21,115	30.73	17,398 [5]	10,658	304,000 [6]	442.50	88.5%	....	....	.....
Little Current*	923	1,151	1,147	272,225	237	13,367	11.65	4,647	.....	2,370	2.07	.4%	2,638	2.30	.....
L'Orignal*	1,298	905	993	274,645‡	277	11,522	11.60	10,852	.....	2,974	3.00	.6%	....	....	1,000
Lucan*	683	590	643	270,300	420	13,432	20.89	3,416	3,782	14,897	23.17	4.6%	....	....	.....
Lucknow	905	1,082	1,055	416,757	395	18,462	17.50	4,998	63,230	82,689	78.38	15.7%	....	....	.....
Madoc*	1,058	1,059	1,088‡	377,699	347	24,495	22.51	12,122	.....	43,824	40.28	8.1%	....	....	7,500
Markdale*	882	774	791	348,972	441	17,498	22.12	6,319	10,797	72,585	91.76	18.3%	....	....	.....
Markham	1,012	1,073	1,092	542,262	497	17,189	15.74	1,504	16,992	31,818	29.14	5.8%	....	....	.....
Marmora*	948	924	986	283,205	287	18,272	18.53	12,724	6,151	41,228	41.81	8.4%	....	....	11,000
Massey	632	708	731	173,600	237	8,827	12.07	7,092	341	1,249	1.71	.3%	....	....	.....
Mattawa*	1,468	1,633	1,863	318,263	171	15,922	8.55	10,052 [4]	.....	9,102	4.89	1.0%	....	....	2,400
Maxville*	725	785	699	292,599	419	13,625	19.49	3,326 [1]	5,717	23,718	33.93	6.8%	....	....	2,450
Merrickville*	807	821	792	361,880	457	18,818	23.76	7,955	.....	23,592	29.79	6.0%	....	....	7,955
Mildmay*	708	694	752	246,404	328	8,918	11.86	1,553 [9]	11,445	29,532	39.27	7.8%	....	....	507
Milbrook*	717	692	715	266,943	373	13,870	19.40	2,626	.....	43,093	60.27	12.0%	....	....	3,000
Milton*	1,873	1,828	1,800	1,078,381	599	44,979	24.99	39,904	13,634	99,072	55.04	11.0%	.....	.....	32,927
Milverton*	951	1,004	992	638,275	643	22,806	22.99	4,383	45,724	80,599	81.25	16.2%	....	....	3,000
Mitchell*	1,800	1,571	1,567	985,935	629	46,693	29.80	15,969	6,407	95,040	60.65	12.1%	8,935	5.70	.....
Morrisburg*	1,444	1,374	1,497	602,255	402	28,306	18.91	4,481	49,824	120,101	80.23	16.0%	....	....	2,000
Mount Forest	1,718	1,821	1,826	848,802	465	42,496*	23.27	6,159*	16,059*	135,244*	74.07	14.8%	.....	.....	1,000*

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1935.

[1] In addition, tax sale lands, $1,037.

[2] In addition, tax sale lands, $3,431.

[3] In addition, tax sale lands, $1,336.

[4] In addition, tax sale lands, $5,067.

[5] In addition, tax sale lands, $106,726.

‡ 1934 figure.

[6] Includes $63,928, share of Essex Border Utilities debt, but not $124,120 S.W. & A. Rly. debt or $39,078 separate school debt. Total recommended to be funded, exclusive of Essex Border, $419,032.

[7] After deducting reserve of $74,045.

[8] Includes $213,725 unsold bonds, against which bank loans, $140,092; and amount owing contractors, $57,206. Debt also includes $90,500 matured but unpaid principal.

[9] In addition, tax sale lands, $1,144.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO															
Neustadt*	422	465	484	$158,382	$ 327	$ 5,947	$12.29	$ 2,082	$ 5,702	$ 25,884	$ 53.48	10.7%	$	$	$
Newburgh*	416	410	440	130,247	296	6,512	14.80	1,209	.....						
Newcastle*	559	611	650	276,765	426	12,800	19.69	4,576	.....	184	.28				
New Hamburg*	1,351	1,426	1,456	788,075	541	29,195	20.05	7,384	5,854	28,852	19.82	4.0%			9,558
Niagara	1,357	1,672	1,569	1,008,954	643	57,276	36.50	30,191*[3]	30,820*	69,895*	44.55	8.9%			10,000*[4]
Norwich*	1,176	1,126	1,163	656,860[10]	565	32,306	27.78	5,782	35,440	83,920	72.16	14.4%			1,000
Norwood	765	727	761	304,304	400	13,668	17.96	3,404	24,500	24,500	32.19	6.4%			
Oil Springs	490	433	463	196,303	424	9,400	20.30	6,093	3,749	17,842	38.54	7.7%			
Omemee	498	498	509	235,226	462	8,953	17.59	838	4,185	33,438	65.69	13.1%			
Palmerston	1,523	1,617	1,470	700,981	477	37,118*	25.25	10,164*	26,102*	101,604*	69.12	13.8%			8,773*
Paisley*	760	732	752	316,652	421	13,931[1]	18.52	2,783	8,481	24,895	33.10	6.6%			1,500
Parkhill	1,152	998	1,023	479,400	469	19,093*	18.66	6,518*	15,154*	27,433*	26.82	5.4%			
Point Edward*	1,258	1,211	1,290	580,935	450	34,720	26.91	6,489	?	64,991	50.38	10.1%			12,325
Port Credit	1,123	1,650	1,670	1,314,042	787	76,282	45.68	59,624	163,503	423,565	253.63	50.7%			21,622
Port Dalhousie*	1,492	1,331	1,408	958,737	681	53,030	37.66	40,134	131,884	187,841	133.41	26.7%	3,301	2.34	[11]
Port Dover*	1,462	1,680	1,606	1,000,888	623	51,965	32.36	14,584	137,251	241,208	150.19	30.0%			13,000
Port Elgin*	1,291	1,305	1,270	611,407	481	26,291	20.70	1,143	39,497	57,587	45.34	9.1%			
Port McNicoll*	1,074	928	935	597,861	639	23,811	25.47	2,585[2]	1,253	1,253	1.34	.3%			
Port Perry*	1,143	1,130	1,172	674,713	576	31,226	26.64	10,404	17,003	85,894	73.29	14.7%			
Port Rowan	672	674	644	324,036	503	12,809	19.89	3,191	8,490	22,380	34.75	6.9%			
Port Stanley*	973	816	753	948,768	1,260	25,617	34.02	10,911	44,704	55,051	73.11	14.6%			2,719
Powassan*	614	722	752	220,784	294	7,956	10.58	1,298	.....	15,154	20.15	4.0%			
Rainy River	1,444	1,680	1,431	635,219	444	41,032	28.67	40,046	124,726	160,966	112.48	22.5%	1,763	1.23	19,000
Richmond Hill*	1,055	1,270	1,236	928,705	751	46,989	38.02	30,057	109,069	248,532	201.08	40.2%	31,320	25.34	5,000
Ridgetown	1,855	1,942	2,016	1,141,047	566	43,251	21.45	13,395*	17,757*	36,617*	18.16	3.6%			13,000*
Rockcliffe Park*	.....	957	1,104	2,936,286	2,659	77,863	70.53	7,250	7,700	108,832	98.58	19.7%	12,730	11.53	
Rodney*	756	757	713	396,573	556	10,826	15.18	1,485	.....	20,438	28.66	5.7%			
Sandwich East Twp.*	2,054	5,542	5,075	1,684,390	332	68,625[6]	13.52	171,025[5]	11,594	1,568,256[7]	309.02	61.8%			53,750
Sandwich West Twp.	?	3,438	3,438	2,546,670	741	88,798	25.83	151,690[12]	?	3,292,371[13]	957.64	191.5%			355,198
Seaforth*	1,829	1,692	1,717	993,129	578	44,951	26.18	15,138	79,700	122,706[9]	71.47	14.3%	1,875	1.09	784
Shelburne*	1,072	1,064	1,102	521,212	473	33,191	30.12	4,934[8]	5,132	109,324	99.20	19.8%			4,000
Smooth Rock Falls*	.....	858	890	486,064	546	21,788	24.48			46,400	52.13	10.4%			
Southampton	1,537	1,520	1,355	723,922	534	32,826*	24.23	14,378*	28,728*	62,142*[14]	45.86	9.2%			
South River*	573	704	760	210,560	277	9,897	13.02	4,621	.....	7,251	9.54	1.9%			
Stoney Creek*	.....	834	839	445,017	530	17,268	20.58	5,311	76,033	80,826	96.34	19.3%			250

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1935.

[1] Tax collections.

[2] In addition, tax sale lands, $17,220.

[3] After deducting reserve of $3,000. In addition, tax sale lands, $16,197.

[4] In addition, county rates unpaid, $15,443.

[5] In addition, lands registered, $760,314.

[6] Tax collections, current and arrears were $105,823.

[7] Unmatured principal: Township, $1,087,828; Essex Border Utilities, $85,000; S.W. & A. Rly., $62,813; Windsor, Essex and Lake Shore Rly., $56,882; and, in addition, defaulted coupons of about $500,000.

[8] In addition, tax sale lands, $2,506.

[9] In addition, guaranteed debt Robt. Bell Engine & Thresher Co., $50,000.

[10] Assessment for 1934 should have read, $657,580.

[11] Owe county rates, $11,920.

[12] In addition, lands registered for taxes, $1,234,678.

[13] Includes S.W. & A. Rly. guarantee, $315,980, and deficits and interest, $78,546; Windsor, Essex and Lake Shore Rly. guarantee, $50,597, and deficits and interest, $32,263; but not share of Essex Border Utilities debt, $272,591.

[14] In addition, industrial guarantees, $33,535.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO															
Schreiber Twp.*		1,113	1,130	$469,535	$ 415	$23,477	$20.77	$ 9,877[1]	$ 55,000	$115,867	$102.54	20.5%	$32,617	$28.86	$
Springfield*	460	379	378	196,229	519	5,887	15.57	2,078	3,433	35,289	93.36	18.7%			
Stayner*	972	1,042	1,008	418,676	415	23,741	23.55	2,292	3,939	77,889	77.27	15.4%			
Stirling*	844	865	968	459,650	475	20,684	21.37	3,471	43,000	71,991	74.37	14.9%			1,500
Stouffville	1,053	1,105	1,169	622,036	532	22,510	19.25	2,724	5,032	85,946	73.52	14.7%			
Streetsville	615	673	671	349,906	521	15,419	22.98	8,363	17,827	28,513	42.49	8.5%			2,700
Shuniah Twp.**	?	1,131	1,672	1,057,768	633	42,053	25.15	49,566[2]		26,570	15.89	3.2%	8,755	5.24	16,000
Sutton	789	809	804	621,564	773	19,819	24.65	7,451	13,372	65,351	81.28	16.2%			3,200
Tara*	545	491	507	249,261	492	6,490	12.80	171	3,454	4,906	9.68	1.9%			
Tavistock*	1,011	1,042	1,029	559,040	543	16,938	16.46	1,267	11,627	12,007	11.67	2.3%			
Teeswater*	829	805	837	380,151	454	14,715	17.58	4,634	12,942	36,827	44.00	8.8%			
Thamesville	800	754	710	490,620	691	16,997	23.94	5,301	17,040	42,963	60.51	12.1%			1,500
Thedford*	524	577	583	231,925	398	6,822	11.70	634	6,943	17,206	29.51	5.9%			500
Thessalon	1,651	1,632	1,672	638,138	382	26,315	15.74	17,210	39,638	101,667	60.81	12.2%			8,000
Thornbury	820	739	713	461,448	647	18,423	25.84	3,641	72,288	112,087	157.20	31.4%	20,721	29.06	5,000
Tilbury	1,673	1,996	1,937	935,500*	483	49,764*	25.69	17,340*[4]	122,205*	228,598*	118.02	23.6%			9,000*
Toronto Twp.	5,878	8,476	9,322	4,995,577	536	260,410	27.93	149,992*[5]	79,625*	410,497*	44.04	8.8%			143,043*
Tottenham*	494	546	539	246,633	458	12,338	22.89	2,247	31,900	31,900	59.18	11.8%			1,832
Tweed*	1,339	1,247	1,276	570,048	447	31,938	25.03	14,028	23,590[3]	124,361	97.46	19.5%			2,000
Uxbridge*	1,492	1,506	1,451	659,855	455	31,674	21.83	11,234	13,947	98,400	67.82	13.6%			9,500
Vankleek Hill*	1,499	1,295	1,346	537,719	400	21,869	16.25	8,535		5,355	3.98	.8%			
Victoria Harbour	1,463	1,171	1,164	238,437	205	10,969	9.42	8,630	544	6,416	5.51	1.1%			
Waterdown*	754	924	912	538,930	591	21,557	23.64	12,218	70,379	912,676[6]	123.55	24.7%			
Waterford*	1,123	1,168	1,173	869,075	741	30,474	25.98	3,765	50,647	91,543	78.04	15.6%			
Watford*	1,059	956	916	496,770	542	27,690	30.23	5,475	43,592	100,191	109.38	21.9%			
Webbwood	567	468	460	129,631	282	5,821	12.65	10,223							
Wellington*	824	900	920	768,300	835	19,963	21.70	1,897	6,585	51,884[7]	56.40	11.3%			
West Lorne	755	814	747	372,447	499	14,372	19.24	9,973	4,872	19,975	26.74	5.3%			1,650
Westport	741	737	704	174,767	248	13,418	19.06	11,151	13,662	29,560	41.99	8.4%			
Wheatley	378	724	743	384,538	518	20,769	27.95	10,360	93,413	133,239	179.33	35.9%			
Wiarton*	1,726	1,949	1,715	676,649	395	50,940	29.70	14,657	63,449	133,015	77.56	15.5%	19,041	11.10	
Winchester*	1,126	963	1,057	460,808	436	20,831	19.71	4,788	5,694	55,614	52.61	10.5%			1,200
Woodbridge	672	744	742	323,367	436	14,463	19.49	1,855	62,694	65,386	88.12	17.6%			
Woodville*	452	414	390	192,401	493	7,730	19.82	1,193	2,474	29,965	76.83	15.4%			1,200
Wyoming*	482	482	504	144,889	287	8,136	16.14	1,036	895	15,086	29.93	6.0%			

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1935.

** Fiscal year ended June 30th, 1935.

[1] In addition, tax sale lands, $2,329.

[2] In addition, tax sale lands, $50,149.

[3] Debt of $68,436 for water mains and sewers not included.

[4] After deducting reserve of $13,810.

[5] After deducting a reserve of $26,032.

[6] Includes only Waterdown's share (40%) of school debt of $56,641.

[7] Includes only Wellington's share (47.5%) of school debt of $92,854.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1934	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Acton Vale	1,549	1,753	1,962	$ 715,355	$ 365	$11,061	$ 6,942	$ 9.18	$ 6,416	$ 5,560	$ 5,600	$141,873	$ 75.16	15.0%	$10,700	$ 600
Almaville	1,174	2,010	2,021	498,995	247	4,270	6,806	5.48	5,944	8,516	29,400	51,600	40.08	8.0%	.....	2,000
Arthabaska	1,254	1,608	1,751	429,626	245	4,722	4,351	5.18	1,352	1,738	22,154	60,000	46.92	9.4%	16,100	330
Baie de Shawinigan	1,213	1,316	1,300	928,480	714	16,713	7,193	18.39	4,523	1,613	22,100	61,252	64.12	12.8%	.....	3,121
Beaconsfield [3]	578	641	900	1,498,113	1,665	23,221	[3]	25.80	13,367	[3]	[3]	144,382	160.42	32.1%	.....	[3]
Beauceville East	?	975	933	560,859	601	5,048	1,979	7.53	8,121	1,936	.....	19,900	21.33	4.3%	.....	2,819
Beaulac	491	450	429	108,898	254	1,868 [1]	3,130	11.65	450	2,647	12,637	9,000	50.43	10.1%	.....	.....
Beaulieu	282	380	520	706,125	1,358	4,943	1,412	12.22	5,615	2,731	.....	9,500	18.27	3.6%	3,100	100
Beauport East	.....	480	535	615,777	1,151	4,204 [1]	3,076	13.61	2,925	3,149	5,100	44,800	93.27	18.6%	.....	.....
Bedford (Nov. 30th)	1,669	1,570	1,664	932,861	561	12,127	11,511	14.21	7,568	8,208	50,300	62,678	67.90	13.6%	.....	6,980
Beebe Plain	921	1,053	1,025	372,350	363	4,840	5,784	10.36	5,978	3,411	5,180	11,033	15.82	3.2%	.....	4,250
Beloeil	1,418	1,434	1,519	756,330	498	5,294	8,592	9.14	4,737	8,800	22,725	72,724	62.84	12.6%	4,000	5,100
Bernierville	751	946	528	184,640	350	2,021	?	?	1,591	?	?	11,800	?	.....	100	?
Bic	912	1,020	1,034	287,485	278	1,796 [1]	1,450	3.14	1,534	1,874	.....	.....	.....	.....	.....	200
Bon Secours	769	735	612	182,900	299	512 [1]	6,090	10.79	396	5,291	45,100	.....	73.69	14.7%	.....	3,100
Boucherville	938	883	900	423,268	470	5,502	5,941	12.71	7,046	9,905	5,002	59,400	71.56	14.3%	4,800	8,200
Bromptonville	2,603	1,527	1,560	1,435,495	920	16,232	10,113	16.89	2,698	4,345	.....	235,400	150.90	30.2%	.....	.....
Cabano	.....	2,187	1,791	494,724	276	6,489	6,932	7.49	4,609	5,491	7,900	32,000	22.28	4.4%	1,500	.....
Calumet	682	675	688	160,710	234	1,929	7,858	14.22	2,922	3,457	.....	6,262	9.10	1.8%	2,000	.....
Campbell's Bay	700	897	794	378,930	477	2,804	5,801	10.84	6,310	2,132	5,014	10,000	18.91	3.8%	.....	.....
Cap Chat	.....	1,139	1,163	173,075	149	1,731	1,964	3.18	700	2,957	.....	.....	.....	.....	2,830	1,100
Causapscal	.....	1,390	1,289	247,620	192	3,030	5,471	6.60	3,968	5,828	13,000	10,448	18.19	3.6%	2,050	1,000
Chambly Bassin	1,068	1,287	1,571	892,501	568	23,255	?	14.80	18,339	?	?	158,000	100.57	20.1%	.....	?
Chambly Canton	839	955	970	903,010	931	21,994 [1]	2,778	25.54	29,519	1,321	8,900	132,221	145.49	29.1%	.....	.....
Champlain	698	556	725	160,375	221	1,203	2,370	4.93	924	1,558	2,900	.....	4.00	.8%	8,750	.....
Chandler	1,756	1,741	1,520	1,058,154	696	7,794	7,006	9.74	5,671	15,117	17,300	143,106	105.53	21.1%	11,946	2,400
Charlemagne	829	813	805	203,500	253	1,933	2,048	4.95	1,244	1,224	3,100	.....	3.85	.8%	5,064	.....
Charlesbourg	1,267	1,869	1,649	571,366	347	4,285	6,164	6.34	1,868	3,127	4,000	100,300	63.25	12.6%	.....	.....
Chateauguay	881	1,067	1,120*	1,302,573*	1,163	11,967*	11,173	20.66	5,131*	2,622	20,638	31,829*	46.84	9.4%	.....*	1,000
Cheneville	611	518	519	152,930	295	710	1,940 [1]	5.10	491	1,691	1,900	.....	3.66	.7%	1,800	2,400
Contrecour	659	794	749	286,695	383	1,720	2,503	5.64	703	1,490	1,000	4,300	7.08	1.4%	600	500
Cookshire	950	946	967	581,495	601	5,815	8,274	14.57	5,007	3,032	3,000	20,000	23.78	4.7%	1,105	.....
Coteau-du-lac	435	428	480	169,040	352	1,690	2,364	8.45	657	1,006	.....	.....	.....	.....	11,170	2,900

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1935.

[1] Tax collections.

[2] Includes special taxation and monthly fees overdue.

[3] School district included with Pointe Claire.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1934	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Coteau Station	851	846	825	$ 234,400	$ 284	$ 2,578	$ 2,023	$ 5.58	$ 1,737	$ 1,898	$	$ 13,600	$ 16.48	3.3%	$	$ .....
Courville	1,283	1,678	1,822	899,747	494	8,168	6,598	8.10	11,440	2,948	8,800	62,400	39.08	7.8%	6,020	.....
Cowansville	1,094	1,859	2,607	1,584,850	608	22,431	9,483	12.24	7,184	6,447	40,000	91,804	50.56	10.1%	.....	1,169
Danville	1,290	1,354	1,168	534,581	457	5,880	7,623	11.56	5,062	?	24,400	36,500	52.14	10.4%	.....	.....
Delson (June 30th, 1934)	428	715	904	300,180	332	3,801	3,383	7.95	4,254	673	.....	8,000	8.85	1.8%	3,000	3,500
De Lery	540	561	508	1,160,125	2,284	4,115	2,366	12.96	2,170	1,484	.....	.....	.....	.....	3,500	1,000
Deschillons	1,142	1,650	1,625	400,087	246	2,222	3,422	3.47	209	978	2,375	8,400	6.63	1.3%	.....	350
Deux Rivieres	642	670	660	183,425	278	3,628 [4]	3,258	10.43	1,597	1,798	.....	49,600	75.15	15.0%	350	450
Disraeli	1,646	1,437	1,425	363,575	255	5,022	5,091	7.10	3,727	6,107	1,980	23,300	17.74	3.5%	3,900	3,500
Dolbeau	.....	2,032	2,400*	2,287,650*	953	33,402*	17,857	21.36	15,826*	5,076 [3]	120,828	330,000*	187.84	37.6%	.....*	.....
Dorion [5]	833	1,155	1,150	987,362	858	13,665	5,728	16.86	6,010	2,182	8,400	103,900	97.65	19.5%	2,820	1,000
Eastman	704	474	490	202,900	414	2,465	2,196	9.31	2,085	2,813	.....	9,375	19.13	3.8%	1,500	350
East Broughton	1,709	1,868	1,750	673,090	385	5,311	?	3.03	9,305	?	?	121,000	69.14	13.8%	.....	?
Fort Coulonge	973	1,130	1,082	457,877	423	5,103	4,706	9.07	3,649	4,784	16,400	25,212	38.46	7.7%	1,500	6,500
Fortierville	485	422	419	46,915	112	865 [4]	3,363	10.09	450	3,762	6,100	2,700	21.00	4.2%	.....	600
Gracefield	342	479	434	198,905	458	4,520	2,608	16.42	2,542	2,318	7,200	25,400	75.11	15.0%	1,202	.....
Greenfield Park	1,112	1,610	1,750	1,847,388	1,055	49,853	17,721	38.61	84,278	21,414	31,000	467,157	284.66	56.9%	19,982	.....
Grenville	701	719	719	200,525	279	3,429	?	4.77	1,707	?	?	60,900	84.70	16.9%	2,300	.....
Gaspe	764	919	850	854,075	1,005	6,754	6,207	15.25	8,188	1,689	.....	15,600	18.35	3.7%	.....	400
Hampstead [1]	53	594	882	2,934,390	3,327	100,875	28,000	146.12	50,395	.....	87,672	669,704	858.70	171.7%	.....	.....
Hebertville	719	933	996	160,600	161	2,098	2,484	4.60	2,178	2,696	3,005	6,494	9.54	1.9%	2,500	1,950
Hebertville Station	739	922	900	311,625	346	2,890	3,951	7.60	3,244	7,711	13,921	71,358	94.75	18.9%	.....	5,049
Hudson	.....	848	1,057	433,800	410	2,606	11,342	13.20	1,745	5,651	22,600	12,901	33.58	6.7%	.....	.....
Hudson Heights	.....	510	510	989,800	1,940	6,092	?	11.94	3,796	?	?	27,567	54.05	10.8%	.....	?
Huntingdon	1,401	1,619	1,600	965,530	603	16,249	10,116	16.48	6,317	4,953	11,000	30,148	25.72	5.1%	.....	.....
Knowlton	841	990	937	801,925	856	7,453	6,954	15.38	3,814	3,279	.....	16,500	17.61	3.5%	.....	5,000
L'Abord a Plouffe	1,101	1,227	1,375	777,308	565	12,488	6,225	13.61	11,373	6,561	22,000	97,698	87.05	17.4%	26,700	3,300
Lac-au-Saumon	1,354	1,779	1,664	189,835	114	3,693	3,140	4.11	2,846	4,848	.....	18,700	11.24	2.2%	4,515	5,850
L'Annonciation	612	658	710	128,600	181	2,627	2,530	7.26	1,988	3,084	4,400	18,833	32.72	6.5%	2,725	.....
Lac St. Louis	597	1,537	1,171	2,068,900	1,767	3,103	?	2.65	402	?	?	5,500	4.70	.9%	.....	?
La Perade	745	926	860	213,610	248	?	1,530	1.78	.....	407	2,000	.....	2.33	.5%	.....	.....
La Providence	1,078	1,241	1,200	509,427	424	7,459	3,230	8.91	5,373	2,151	.....	54,900	45.75	9.1%	300	4,133
L'Assomption	1,320	1,576	1,800	536,225	298	8,043	4,257	6.83	4,761	2,174	.....	92,610	51.45	10.3%	.....	.....
Laurentides [6]	1,150	1,284	1,250	554,758	444	5,548	5,864	9.13	8,043	5,649	15,400	30,200	36.48	7.3%	.....	7,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1935.

[1] Under Montreal Metropolitan Commission.

[2] Includes overdue monthly fees.

[3] Not including Protestant school district.

[4] Tax collections.

[5] Municipal information as at June 30th, 1935.

[6] Municipal information as at Feb. 28th, 1935.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1934	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Laval sur le Lac	81	84	84	$ 976,183	$11,621	$13,178	$?	$156.88	$ 4,872	$?	$?	$168,500	$2,005.95	401.2%	$ 6,800	$?
Leclercville	552	674	658	99,873	152	749	1,737	3.78	499	338	3,200	4,600	11.85	2.4%	.....	1,200
L'Enfant Jesus	.....	1,066	1,121	248,000	221	3,201	3,031	5.56	4,207	3,900	6,600	59,200	58.70	11.7%	.....	.....
Lennoxville	1,554	1,927	1,840	1,628,778	885	23,183	15,507	21.03	32,830	11,729	40,910	175,533	117.63	23.5%	.....	.....
L'Epiphanie	.....	1,705	1,750	431,025	246	3,035	9,787	7.33	3,430	11,480	31,000	7,500	22.00	4.4%	.....	.....
Laterriere	.....	529	465	320,325	689	1,904	2,094	8.60	1,404	2,331	.....	16,600	35.70	7.1%	11,214	1,100
Liniere	610	667	728	180,600	248	1,445	1,023	3.39	2,176	1,470	.....	.....	.....	.....	2,750	150
Lyster	596	725	606	123,900	204	1,123	4,500	9.28	634	4,172	.....	.....	.....	.....	1,800	3,150
Macamic	1,104	821	759	229,976	303	5,425	?	7.15	7,087	?	?	42,300	55.73	11.1%	8,705	?
Maniwaki	.....	1,781	1,676	771,775	460	12,934	8,589	12.84	7,133	7,371	7,779	78,501	51.48	10.3%	.....	3,500
Marbleton	670	798	887	253,790	286	2,538	1,882	4.98	1,594	1,355	.....	.....	.....	.....	100	.....
Marieville	1,748	1,986	2,155	833,885	387	15,838	8,385	11.24	12,641	6,225	13,000	91,201	48.35	9.7%	9,953	2,375
Masson	950	2,015	1,500	352,150	235	15,105	5,202	13.54	2,734	2,228	3,500	85,999	59.67	11.9%	.....	1,000
Massueville	654	598	734	218,365	297	2,732	?	3.72	605	?	?	8,600	11.72	2.3%	8,000	?
McMasterville	612	819	780	753,250	966	6,963	9,764	21.44	946	827	5,800	.....	7.44	1.5%	.....	.....
Montauban	325	630	582	132,590	228	1,589	?	2.73	4,421	?	?	.....	.....	.....	6,706	?
Montebello	977	1,501	1,238	455,655	368	5,629	3,900	7.70	3,132	1,261	11,400	14,351	20.80	4.2%	650	.....
Montreal South	1,030	1,164	1,111	1,257,881	1,132	35,123	?	31.61	43,414	?	?	271,817	244.66	48.9%	15,119	?
Napierville	741	857	868	394,167	454	3,047	?	3.51	1,438	?	?	6,800	7.83	1.6%	.....	?
Normandin	.....	773	729	125,470	172	1,877	?	2.57	1,295	?	?	12,387	16.99	3.4%	2,475	?
Noveau Salaberry	606	805	594	171,650	289	2,060	?	3.47	1,349	?	?	21,800	36.70	7.3%	1,850	?
Ormstown	832	842	781	556,855	713	6,305	6,467	16.35	2,876	1,604	18,800	35,400	69.40	13.9%	16,425	.....
Papineauville	884	954	965	338,250	351	2,131[1]	3,154	5.48	245	1,162	.....	.....	.....	.....	.....	300
Philipsburg	390	638	522	214,495	411	2,160	4,243	12.27	842	1,286	5,400	5,700	21.26	4.2%	.....	1,000
Pierreville	1,394	1,352	1,269	330,485	260	3,682	3,324	5.52	2,254	3,041	3,500	16,022	15.38	3.1%	2,200	.....
Pointe-au-Pic	703	961	1,025	1,488,281	1,452	10,418	7,179[1]	17.16	2,725	1,357	24,900	16,500	40.39	8.1%	6,800	.....
Pont Rouge	1,419	1,353	1,426	411,960	289	5,400	7,416	8.99	3,751	4,357	23,050	36,300	41.62	8.3%	.....	.....
Portneuf	877	1,017	990	387,221	391	2,547	9,763	12.43	1,895	9,850	584	12,492	13.21	2.6%	100	5,940
Princeville	869	980	908	217,775	240	2,178	?	2.40	1,825	?	?	5,900	6.50	1.3%	1,500	?
Quebec West[3]	130	1,813	2,400	1,345,431	561	42,870	16,555	24.76	27,580	17,136	31,000	272,100	126.29	25.3%	20,826	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] Tax collections.
[2] Includes overdue monthly fees.
[3] Municipal information as at April 30th, 1935.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1934	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Quyon	787	793	740	$ 221,149	$ 299	$ 3,631	$ 2,495	$ 8.28	$ 2,898	$ 4,246	$	$ 10,500	$ 14.19	2.8%	$	$ 2,500
Rawdon	1,042	1,066	1,104	332,745	301	5,891	5,432	10.25	5,539	5,268	5,850	7,000	11.64	2.3%	6,040	1,150
Richelieu	426	524	650	1,014,990	1,562	12,687	2,095	22.74	2,505	545	.....	86,603	133.24	26.6%	.....	.....
Rigaud	939	1,099	1,800	562,710	313	6,403	6,818	7.34	1,389	4,094	39,230	63,749	57.21	11.4%	5,900	.....
Riviere du Moulin	738	1,040	1,198	264,519	221	5,902	2,613	7.11	7,883	2,388	961	42,418	36.21	7.2%	6,700	2,622
Robertsonville	882	671	585	168,400	288	1,107	3,624	8.09	1,442	2,079	23,350	12,000	60.43	12.1%	9,000	.....
Rock Island	1,442	1,424	1,422	459,615	323	9,422	7,640	12.00	14,578	5,728	17,500	17,700	24.75	4.9%	.....	700
Rougemont	379	429	469	392,050	836	804	1,628	5.19	657	1,478	10,800	19,000	63.54	12.7%	.....	.....
Roxton Falls	777	760	804	294,870	367	6,138	3,048	11.43	8,158	2,609	.....	25,350	31.53	6.3%	1,000	6,450
Sawyerville	418	478	435	246,393	566	3,577	6,404	22.94	241	2,471	9,500	1,862	26.12	5.2%	1,900	1,800
Scotstown	987	1,189	1,200	633,000	527	6,330	6,460	10.66	4,776	6,431	10,500	48,457	49.13	9.8%	1,800	3,792
Senneville	489	526	428	764,950	1,787	7,650	6,513	33.09	1,369	454	836	?	1.95	.4%	.....	500
Shawville	735	801	727	432,000	594	4,549	?	6.26	2,517	?	?	35,000	48.14	9.6%	.....	?
Ste. Adele	.....	433	373	180,860	485	6,161	?	16.52	1,837	?	?	45,700	122.52	24.5%	.....	?
St. Alexis de la Grande Baie	1,735	1,790	2,000	975,682	488	11,884	8,576	10.23	28,937	23,848	43,620	223,400	133.51	26.7%	3,540	1,000
Ste. Anne de Beaupre	1,648	1,901	2,000	442,130	221	5,423	16,275	10.85	5,617	11,272	61,200	24,500	42.85	8.6%	.....	4,500
Ste. Anne de Chicoutimi	838	1,102	1,234	320,156	259	4,224	4,674	7.21	5,635	16,055	41,800	105,017	118.97	23.8%	.....	23,333
St. Anselme	400	738	782	145,175	186	1,571	?	2.01	1,022	?	?	.....	.....	.....	.....	?
St. Benoit Jos. Labre	1,416	1,648	1,580	463,205	293	8,169	3,905	7.64	5,733	4,896	.....	74,100	46.90	9.4%	2,960	1,923
St. Boniface de Shawinigan	570	571	562	91,140	162	1,179	2,300	6.19	984	2,626	593	.....	1.06	.2%	1,700	4,350
St. Casimir	1,457	1,316	1,560	257,850	165	3,868	6,296	6.52	2,212	2,432	3,200	13,500	10.71	2.1%	1,000	.....
St. Cesaire	985	1,051	1,250	546,465	437	5,876	2,100	6.38	6,693	1,319	.....	55,775	44.62	8.9%	.....	.....
St. Coeur de Marie	419	535	587	104,750	178	2,811	2,450	8.96	4,558	2,795	?	7,558	12.88	2.6%	1,000	.....
St. Croix	.....	766	750	155,600	207	795	3,080	5.17	200	2,475	.....	.....	.....	.....	.....	1,550
St. Cyrille	766	725	725	167,950	231	901	1,214	2.92	277	366	.....	.....	.....	.....	.....	.....
St. Denis	820	689	705	206,105	292	1,930	2,267	5.95	584	358	.....	.....	.....	.....	5,150	.....
St. Emilien	.....	646	726	267,180	368	579	2,677	4.48	703	1,921	14,800	30,900	62.95	12.6%	3,077	600
St. Felicien	1,306	1,599	1,520	462,850	304	3,186	7,000	6.70	4,805	9,610	67,900	.....	44.67	8.9%	500	1,120
St. Felix de Valois	.....	896	952	242,195	254	2,010	2,071	4.29	305	505	.....	.....	.....	.....	1,400	490

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(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] Tax collections.

[2] Includes overdue monthly fees.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1934	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
St. Francois-du-lac	740	718	540	$ 159,050	$ 295	$ 1,850	$ 1,678	$ 6.53	$ 976	$ 1,495	$ 2,225	$ 15,600	$ 33.01	6.6%	$ 1,506	$ .....
St. Gabriel-de-Brandon	1,067	1,530	1,553	393,176	253	5,784	7,410	8.50	2,072	3,841	. . .	3,150	2.03	.4%	.....	11,650
St. Gedeon	550	658	580	175,892	303	1,681	3,454	8.85	5,101	?	. .	13,850	23.88	4.8%	.....	?
St. Genevieve-de-Pierrefonds	405	472	445	92,575	208	2,534	5,565	18.20	1,234	2,484	15,000	16,574	70.95	14.2%	1,800	4,500
St. Georges-de-Cacouna	533	594	515	293,675	570	2,467	?	4.79	693	?	?	1,300	2.52	.5%	.....	.....
St. Georges (Champlain Co.)	916	733	803	226,325	282	2,898	2,130	6.26	1,207	2,036	18,500	.....	23.04	4.6%	9,800	.....
St. George E. (Beauce Co.)	1,058	1,543	1,582	415,850	263	8,072	10,433	11.70	4,694	7,072	10,950	31,293	26.70	5.3%	2,901	2,500
St. Gerard	582	519	543	126,266	233	2,147	1,077	5.94	2,389	1,757	6,550	10,804	31.96	6.4%	2,134	.....
St. Guillaume	937	907	832	193,315	232	2,923	3,517	7.74	2,576	3,280	. . .	.....	.....	.	13,600	6,200
St. Hilaire	522	701	1,029	270,835	263	4,186	2,126	6.13	2,262	990	8,020	21,200	28.40	5.7%	.....	.....
St. Jacques	1,332	1,529	1,500	603,775	402	2,949	5,570	5.68	2,283	1,772	. .	.....	.....	. .....	2,500	500
St. Jean de Boischatel	571	783	759	889,062	1,171	2,813	2,665	7.22	3,856	1,128	. .	1,000	1.32	.3%	.....	.....
St. Jerome (Lac St. Jean Co.)	923	1,235	1,298	393,780	303	8,185	5,051	10.20	6,185	20,724	18,800	105,102	95.46	19.1%	5,974	15,000
St. Joseph (Beauce Co.)	1,445	1,625	1,800	591,716	329	5,483	5,460	6.08	2,374	2,716	9,000	53,808	34.89	7.0%	1,900	.....
St. Joseph (Richelieu Co.)	1,658	1,869	1,930	607,995	315	9,231	?	4.78	7,342	?	?	113,000	58.55	11.7%	8,500	?
St. Joseph de Hyacinthe	540	783	800	210,728	263	4,250	2,783	8.79	1,821	2,780	7,900	9,400	21.62	4.3%	5,950	2,800
St. Joseph de la Riviere Bleue	864	1,111	1,027	118,855	115	1,330	3,632	4.83	3,162	9,840	11,300	.....	11.00	2.2%	16,442	4,242
St. Jovite	862	981	882	196,480	223	3,453	7,852	12.82	1,396	8,320	.....	40,100	45.46	9.1%	1,500	2,475
St. Leonard d'Aston	529	610	500	119,825	240	1,320	3,684	10.01	1,660	5,994	.	.....	.....	.....	1,850	6,150
St. Leonard de Port Maurice	462	453	484	1,054,555	2,178	12,127	5,438	36.29	7,708	5,477	24,305	101,254	259.42	51.9%	4,800	.....
St. Marc des Carrieres	1,492	1,997	2,163	502,256	232	5,021	7,571	5.82	5,405	9,795	28,200	22,875	23.61	4.7%	15,950	8,722
Ste. Marie	1,311	1,598	2,036	496,280	244	6,625	2,200	4.33	2,447	894	....	16,500	8.10	1.6%	.....	.....
St. Michel* (Hochelaga Co.)	493	1,528	2,300	1,015,365	442	26,687	?	11.60	62,213	?	?	2,848,541 [3]	1,238.49	247.7%	2,267,597 [4]	?
St. Moise	791	911	929	118,460	128	867	1,493	2.54	1,657	2,556	..... .	3,700	3.98	.8%	200	2,581
St. Pacome	.....	1,235	1,283	194,685	152	1,059	5,417	5.05	343	2,050	960	.....	.75	.1%	600	1,730
St. Pie	960	858	876	387,218	442	3,912	3,372	8.32	2,252	2,400	1,700	63,800	74.77	14.9%	.....	1,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Under Montreal Metropolitan Commission.

[1] Tax collections.

[2] Includes overdue monthly fees.

[3] Partly amounts borrowed through Montreal Metropolitan Commission.

[4] Largely owing to Montreal Metropolitan Commission as St. Michel is an aided municipality.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1934	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
St. Raymond	1,693	1,772	1,827	$ 515,125	$ 282	$ 6,178	$ 6,817	$ 7.11	$ 4,352	$ 5,997	$21,500	$ 90,064	$ 61.06	12.2%	$	$ 100
St. Remi	1,135	1,201	1,190	560,275	471	4,482	3,248	6.50	2,466	1,670	.....	13,000	10.92	2.2%	.....	.....
Ste. Rose	1,811	1,661	1,335	1,347,455	1,009	29,929	10,800	30.51	16,233	4,370	15,020	226,911	170.00	34.0%	.....	1,500
St. Scholastique	840	794	788	352,945	448	5,323	7,354	16.09	4,587	2,688	45,000	28,800	93.65	18.7%	930	2,300
St. Simeon	665	875	855	172,450	202	2,541	1,760	5.03	4,639	5,403	11,885	22,200	39.87	8.0%	.....	.....
St. Thecle	667	748	755	140,725	186	2,814	3,811	8.77	1,595	2,430	.....	18,500	24.50	4.9%	.....	14,600
St. Timothee	450	511	487	322,000	661	2,254	7,337	19.69	558	2,639	12,800	.....	26.28	5.3%	.....	.....
St. Tite	1,783	1,969	2,175	618,137	284	12,574	12,212	11.40	13,830	20,716	47,100	147,800	89.61	17.9%	.....	9,550
St. Ulric	.....	973	977	116,640	119	991	1,812	2.87	1,217	1,334	.....	.....	.....	.....	4,785	300
Stanstead Plain	798	845	760	394,525	519	7,850	1,913	12.85	4,824	500	.....	37,000	48.68	9.7%	.....	.....
Sutton	923	967	1,000	600,010	600	4,383	6,780	11.16	1,131	3,677	3,000	14,700	17.70	3.5%	3,000	.....
Tadoussac	470	644	727	180,375	248	2,065	2,287	5.99	3,596	?	.....	4,300	5.91	1.2%	4,200	4,200
Temiscaming	.....	1,855	2,032	6,582,736	3,240	22,857	?	11.25	900	?	?	12,666	6.23	1.2%	776	?
Templeton	428	822	815	146,000	179	1,810	2,000	4.68	1,693	4,018	5,100	6,250	13.98	2.8%	93	.....
Thurso	538	1,292	1,250	418,553	335	5,750	4,603	8.28	3,370	2,955	10,100	36,020	36.90	7.4%	.....	?
Trois Pistoles	1,454	1,837	1,802	477,210	265	7,783	?	4.32	13,698	?	?	64,265	35.66	7.1%	23,000	?
Upton	782	690	800	294,885	369	4,079	1,321	6.75	1,673	127	.	48,590	60.74	12.1%	400	.....
Val Barrette	499	518	508	125,589	247	1,616	1,284	5.74	2,783	1,670	500	.....	.98	.2%	10,236	1,050
Val Brillant	962	1,032	1,060	203,525	192	2,319	5,575	7.45	2,261	6,040	9,100	26,700	33.77	6.8%	4,962	1,418
Val Jalbert	840	88	66	123,340	1,869	2,158	487	40.08	94	82	4,000	24,000	424.24	84.8%	.....	.....
Varennes	802	808	677	324,862	480	3,165	1,363	6.69	881	2,113	.....	2,100	3.10	.6%	.....	.....
Vaudreuil	456	466	547	205,400	375	513	6,045	11.99	426	4,138	6,800	7,500	26.14	5.2%	.....	.....
Vercheres	835	722	831	346,267	417	867	3,188	4.88	727	2,225	.....	33,200	39.95	8.0%	.....	2,500
Ville Marie	840	1,049	926	370,547	400	5,791	6,969	13.78	5,894	6,992	28,800	45,000	79.70	15.9%	3,400	.....
Warwick	961	987	1,228	320,720	261	5,146	2,400[1]	6.15	1,630	1,417	.....	10,400	8.47	1.7%	.....	.....
Waterville	968	850	910	384,670	423	5,039	3,720	9.63	6,446	4,367	.....	8,000	8.79	1.8%	5,500	1,100
Weedon Centre	806	784	711	196,400	276	3,113	3,128	8.78	3,211	3,701	11,961	16,565	40.12	8.0%	950	3,600
Yamachiche	948	831	860	149,515	174	2,817	8,590	13.26	2,818	2,671	18,100	7,380	29.63	5.9%	15,050	2,200

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] Tax collection figures.

[2] Includes overdue monthly fees.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1934

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND	
	Dominion Census		Municipality's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)				
	1921	1931	1934	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
NEW BRUNSWICK														
Devon	1,924	1,977	2,000	$904,930	$ 452	$22,000x	$11.00	$?	$106,000	$121,000	$ 65.50	13.1%	$ 21,987	$ 10.99
Grand Falls*	1,327	1,557	1,300	1,500,623	1,154	25,000x	19.23	14,863	110,000	140,000 [4]	107.69	21.5%	32,260	24.82
Hartland*	879	907	995	526,150	328	15,160	15.24	12,381	9,000	49,000	49.25	9.8%	.....	.....
Marysville	1,614	1,512	1,500	733,395	489	32,047	21.36	7,000	.....	54,000	36.00	7.2%	.....	.....
Milltown*	1,976	1,735	1,900	1,035,400	545	57,474	30.25	25,005	.....	212,000 [5]	111.58	22.3%	92,501	48.68
Port Elgin	600	737	800	212,600	266	9,500	11.87	4,619	6,000	6,000	7.50	1.5%	3,700	4.62
Rothesay*	489	515	700	395,000	564	13,000	18.57	?	40,000	76,000	108.57	21.7%	15,000	21.43
St. Andrews	1,065	1,207	1,200	1,035,750	863	30,000x	25.00	?	156,000	170,200	141.83	28.4%	38,392	31.99
St. George	1,110	1,087	1,066	414,483	389	13,400	12.57	11,000	19,500	19,500	18.29	3.7%	212	.20
St. Leonard	862	952	1,100	370,374	337	17,000x	15.45	?	?	115,700	105.18	21.0%	.....	.....
Shediac	1,973	1,883	1,900	754,500	397	18,000x	9.47	?	.....	53,000	27.90	5.6%	.....	.....
Sunny Brae*	1,171	1,364	1,400	855,197	611	21,951	15.68	17,690	65,000	128,000	91.43	18.3%	4,480	3.20
NOVA SCOTIA														
Annapolis Royal*	836	739	1,000	340,960	340	16,650 [1]	16.65	7,077	40,500	77,500	77.50	15.5%	21,595	21.59
Antigonish	1,746	1,764	1,800	713,475	397	39,935	22.19	16,616	132,000	191,500	106.39	21.3%	49,316	27.40
Berwick*	.....	837	900	269,970	300	12,165	13.52	3,437	57,500	88,500	98.33	19.7%	41,706	46.34
Bridgetown	1,086	1,126	1,136	395,575	348	19,779	17.41	7,393	7,500	63,700	56.07	11.2%	27,321	24.05
Canso	1,626	1,575	1,500	312,650	208	20,468	13.65	19,983	50,000	84,850	56.57	11.3%	25,379	16.92
Clarke's Harbour*	965	907	980	206,100	210	9,530	9.72	7,051	.....	15,500	15.82	3.2%	3,695	3.77
Digby	1,230	1,412	1,412	763,075	540	32,812	23.24	10,000	93,400	141,900	100.50	20.1%	22,708	16.08
Hantsport	683	713	713	354,895	498	12,421	17.42	17,606	34,600	40,800	57.22	11.4%	5,211	7.31
Joggins*	1,732	1,000	1,050	104,167	99	4,000	3.81	10,107	.....	3,000	2.85	.6%	.....	.....
Lockeport	851	973	970	338,110	349	14,032	14.47	9,847	.....	9,000 [6]	9.28	1.8%	3,448	3.55
Louisburg*	1,152	971	978	267,845	274	11,960	12.23	10,560 [3]	.....	15,200	15.54	3.1%	6,872	7.03
Mahone Bay*	1,177	1,065	1,050	335,184	319	17,093	16.28	8,723	?	68,500	64.32	12.9%	23,611	22.48
Middleton	875	904	900	357,125	397	17,002	18.89	9,984	144,500	174,000	193.33	38.6%	124,111	137.90
Mulgrave*	.....	975	1,000	357,253	357	12,683	12.68	10,906	27,500	31,400	31.40	6.3%	11,991	11.99
Oxford*	1,402	1,133	1,133	331,185	292	18,215	16.07	9,765	31,000	61,700	54.45	10.9%	27,239	24.04
Port Hawkesbury	869	1,011	1,000	158,975	158	11,955	11.95	8,964	17,500	49,500	49.50	9.9%	8,453	8.48
Port Hood	805	626	700	120,000	171	5,200	7.43	6,900	.....	9,500	13.57	2.7%	5,150	7.36
Shelburne	1,360	1,474	1,480	457,000	309	22,405	15.14	7,627	35,500	64,250	43.41	8.7%	33,846	22.87
Stewiacke	819	803	819	271,585	332	11,271	13.76	8,848	.....	25,000	30.52	6.1%	12,089	14.76
Wedgeport	1,424	1,294	1,300	121,990	94	5,185	3.99	12,266	.....	.....	.....	.....	.....	.....
Wolfville	1,743	1,818	1,818	707,946	389	42,477	23.36	17,622	98,250	246,500	135.59	27.1%	63,511	34.93
PRINCE EDWARD ISLAND														
Alberton	625	590	600	241,330	402	3,300	5.50	449	.....	1,100	1.83	.4%	.....	.....
Georgetown*	800	812	900	150,785	168	1,163 [2]	1.29	275 [2]	.....	200 [2]	.22	.....	.....	.....
Kensington*	556	612	614	339,350	553	2,206 [2]	3.59	910 [2]	.....	10,750 [2]	17.51	3.5%	3,553 [2]	5.79
Montague [7]	706	803	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Souris*	1,094	1,063	1,300	530,000	408	6,500	5.00	5,017	9,310	11,810	9.08	1.8%	1,189	.91

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1935.

x Approximate.

[1] Tax collections.

[2] Not including schools.

[3] In addition, tax sale lands of $5,200.

[4] In addition, bank loans outstanding of $9,500.

[5] In addition, bank loans outstanding of $10,886.

[6] In addition, other debts of $6,800.

[7] No information made available to Institute.

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TORONTO, CANADA
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Supplement to
1935 Red Book.

GOVT PUBNS

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

SOME CANADIAN COUNTIES

as at Dec. 31/34.

County or Municipality	Population	Assessed Value for Taxation	Total Taxes Levied in 1934	Total Taxes Collected in 1934 (inc.arrears)	Total Taxes Remaining Uncollected at Dec.31/34.	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
Antigonish, N.S.	10,073	$1,094,620	$45,427	$36.264	$43,335	$75,000	$32,064	$43,029a
Argyle, N. S.	?	769,165	28,767	23,887	34,402	1,750	-	4,000a
Barrington, N. S.	?	544,245	21,770	17,399	19,136	25,000	7,137	11,000a
Charlotte, N. B.	21,337	2,506,810	?	?	?	-	-	6,800a
Cumberland, N. S.	36,366	3,181,268	73,163	88,390	122,098	115,000	20,057	24,232a
Guysborough, N. S.	15,443	388,545	38,854	27,478	103,254	41,100	3,495	79,454a
Grey, Ont.	43,923x	27,099,532	261,375	261,375	nil	525,000	231,935	42,500
Halifax, N. S.	100,204	5,338,005	135,089	124,736	92,163	110,500	19,413	10,565
Northumberland, N.B.	34,124	2,930,538	116,729	94,092	184,000	340,000	29,417	10,000a
Prescott,Russell,Ont	41,533x	17,556,498x			189,448c	1,015,945	-	61,000c
Renfrew, Ont.	51,281x	23,350,925x						
Richmond, N. S.	11,098	757,800	42,209	36,318	103,575	79,500	21,714	21,326a
Welland, Ont.	50,366	46,418,275	323,091	?	90,000b		134,178	166,900

x 1933 figures a other debts b as at Apr.25/35. c as at Apr.15/35.

Supplement to 1935 Red Book

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES
as at December 31st, 1934.

	Barton Twp. Ont.	Brampton x Ont.	Buckingham Que.	Charlottetown P. E. I.	Chicoutimi Que.	East Angus Que.	Giffard Que.
Population	1,840	5,447	4,385	12,361	12,598	3,411	2,500
Assessed Value for Taxation	$1,340,522	$5,168,260	$1,758,721	$9,168,213	$6,499,311	$2,306,400	$1,202,250
Tax Levy 1934	35,941(e)	295,858	62,121#	197,184	210,579v	62,352#	16,725(m)
Current Levy Uncollected Dec.31	15,525	26,022	19,947#	52,811	?	?	4,810(m)
Total Uncollected Taxes	83,248	57,587	30,760#	97,090	114,032(k)v)	48,096#	7,237(m)
Waterworks Debt	-	62,834	133,938	211,000	253,237	68,000	186,000
Elec.Lt. & Power	66,132	10,890	43,885	-	-	-	-
Housing Debt	43,394	27,886	-	34,000	135,272(net)	24,795	-
School "	351,467	141,470	20,000	137,500	253,573	72,800	42,700
General "	125,163	431,496	201,077	1,524,600	1,136,616	435,050	-
Total Debenture Debt	586,156(g)	674,576	398,900	1,907,000	1,778,698(h)	600,645	228,700
Sinking Fds.Pub.Util.	-	-	31,327	49,500	-	-	44,554
" " Other	274,083	-	65,884	205,500	8,867	74,385	-
Total Sinking Funds	274,083	-	97,211	255,000	8,867	74,385	44,554
Bank Loans, Current	9,000(f)	45,000	24,040z	19,488	65,000	-	-
" " Capital	-	-	-	21,391	268,990(i)	-	-
Results of Operation x	-	?	348 D		9,188 S	?	?
Water Works							
Electric Light	?	?	?		-	-	-

x After all charges
(e) Total collections $33,236 - In addition received $32,680 from City of Hamilton
(g) Hamilton pays debt charges on all except about $40,000 of general and school debt
(f) Other liabilities $14,820 D - Deficit S - Surplus
(x) Please substitute this information for that given on pages 14, 15 & 16 of the 1935 "Red Book"
Includes water tax but not school tax z Total other liabilities m Municipal only
(k) After deducting reserve of $28,000 and not including water arrears of $18,111.
(v) Includes school tax but not water tax. (i) Notes etc, re unemployment fund

(h) Includes overdue coupons.

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

as at DECEMBER 31st, 1934.

	Glencoe Ont.	Leaside Ont.	Mildmay Ont.	Milton Ont.	Prince Albert Sask.	Ridgetown Ont.	Roberval Que.	Saindon Que.
Population	780	1,428	742	1,804	9,905	2,000	2,598	2,600
Assessed Value for Taxation	$491,000	$3,224,362	$245,791	1,084,110	$6,712,700	$1,141,547	$1,447,350	$419,240
Tax Levy 1934	21,110	202,645	9,486	43,628(b)	370,118	43,300	14,473x	5,287x
Current Levy Uncollected Dec.31	5,829	79,026	945	18,543	153,905	?		
Total Uncollected Taxes	11,016	137,711(j)	1,840	36,543	315,413(f)	15,150	16,511x	4,300(e)
Waterworks Debt	88,348	71,092	-	-	583,566	14,516	55,731(v)	36,000
Elec.Lt. & Power	7,524	-	11,895	7,582	(plant sold)	6,016	-	
Housing Debt	-	39,211	-	-	-	-	-	
School "	27,700	96,130	-	74,234	269,634	-	?	
General "	18,190	764,663	19,490	14,886	2,826,986	9,588	?	18,600
Total Debenture Debt	141,762	971,096	31,385	96,702	3,680,186	30,120	153,174x	54,600
Sinking Fds.Pub.Util.	6,060	-	-	-	163,713	-		
" " Other	10,860	-	-	-	860,095	-		
Total Sinking Funds	16,920	-	-	-	1,023,808	-	-	11,345
Bank Loans, Current	456	91,800	300	41,383(a)	166,100	15,000	33,500	3,024
" " Capital	-	26,600	-	-		-		
Results of Operation x	380 S	891 S						
Water Works			-		4,861 S	?	?	
Electric Light	898 S	1,391 S	$1,665 S	617 D	-	400 S	-	

x Not including schools (a) in addition owe County rates $10.833

(b) Tax Collections $33,460

(f) In addition tax sale lands etc. amount to $518,877

(v) At value, debt not reported

(e) Not including schools or water arrears, latter amounts to $6,114.

(j) After deducting reserve of $36,446.

Supplement to 1935 Red Book

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

as at December 31st, 1934.

	St. Marc Des Carriers, Que.	Taber, Sask.	Thornbury Ont.	Unity Sask.	Valleyfield Que.	Wallaceburg Ont.	Wilkie Sask.
Population	2,154	1,300	740	825	12,953(b)	4,630	1,220
Assessed Value for Taxation	$502,256	$781,525	$458,123	$637,853	$12,974,489	$2,387,587	$687,040
Tax Levy 1934	9,538x	33,247	18,699	21,688	304,979(c)	117,910	33,700
Current Levy Uncollected Dec. 31	?	?	?		84,862(d)	26,490	?
Total Uncollected Taxes	7,738x	43,338(f)	6,006	25,998	146,451	56,367	18,991(e)
Waterworks Debt	22,875	(g)	22,523	-	260,513	148,951	43,784
Elec.Lt. & Power	-		31,485	28,196(a)	-	42,336	7,480
Housing Debt	-		-	-	-	-	-
School "	?	40,772	1,316	14,615	128,450	72,321	21,920
Other "	15,950	100,099	37,686		750,387	91,464	5,326
Total Debenture Debt	38,825x	140,871	93,010	42,811	1,139,350	355,072	78,438
Sinking Fds. Pub. Util.	-			-	-	-	-
" " Other	-			-	-	-	-
Total Sinking Funds	-		20,721	-	-	-	-
Bank Loans, Current			5,000	1,500	-	25,326	-
" " Capital				-	-	-	-
Results of Operation							
Water Works	?	497 S		-	?	6,665 S	373 D
Electric Light	-	-		-	-	4,048 S	?

(a) These debentures have been assumed by Sask. Power Commission.
(b) 1933 Figures
(c) Includes School Taxes $81,718 and water taxes $37.833
(d) " " " 27,911 " " " 19,040
(e) In addition tax sale lands etc. $43,315 against which a reserve of $10,742.
(f) After deducting reserve of $10,507.
(g) Debt consolidated.
(x) Not including schools.

1935 EDITION

FINANCIAL STATISTICS - CANADIAN GOVERNMENTS

Preliminary Information on some New Brunswick and Nova Scotia Counties as at December 31/34

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied 1934	Total Taxes Collected in 1934 (Inc.Arrears)	Total Taxes Remaining Uncollected Dec.31/34	Debenture Debt Outstanding	Sinking Funds on hand	Bank Loans Outstanding
Albert,N.B.	7,679	$1,773,050	$ 34,059	$ 34,010	$ 18,894	nil	nil	$8,784
Annapolis,N.S.	16,297	3,415,000	73,000	77,100	25,000(x)	46,500	36,000	6,416
Cape Breton,N.S.	92,419	3,599,590	172,586	110,190	435,373	558,500	211,857	81,811
Carleton, N.B.	20,796	7,602,465	66,905	64,694	81,155	nil	nil	43,438
Chester, N.S.	?	782,049	34,604	31,141	11,800	46,000	23,272	nil
Clare, N.S.	?	874,125	34,658	?	44,065	nil	nil	7,805
Colchester, N.S.	25,051	3,328,205	82,633	70,211	55,457	64,000	6,264	17,250
Digby, N.S.	18,353	988,135	45,467	52,541	18,957	19,000	289	12,401
Gloucester, N.B.	41,914 (1)	8,274,639 (2)	122,368	105,818	160,940 (3)	295,000 (4)	33,000	17,000
Hants East, N.S.)	19,393	1,531,025	36,191	32,876	17,530	nil	nil	12,712
Hants West, N.S.)		1,817,920	55,281	51,278	19,000	nil	nil	20,328
Inverness, N.S.	21,055	808,711	64,626	56,462	89,948	169,500	78,192	34,841
Kent, N.B.	23,478	2,165,065	70,247	52,815	105,099 ?	75,500	4,515	16,439
Kings, N.S.	24,357	3,587,966	101,612	105,418	68,407	94,000	25,798	28,385
Kings, N.B.	19,807	4,728,588	63,981	56,532	32,247	12,000	13,267	nil
Lunenburg, N.S.	31,674	2,685,946	110,044	111,544	60,429 (5)	90,000	52,242	16,880
Madawaska, N.B.	24,527	1,250,295	61,639	61,854	55,503	16,000	nil	53,000
Pictou, N.S.	39,018	3,217,335	90,162	75,531	24,631	200,000	139,646	nil
Queens, N.B.	11,219	1,959,775	25,146	22,884	24,554	17,000	1,225	5,000

(x) Approximate. (1) 1934 pop. 44,902. (2) Town of Bathurst valuation not included. (3) Tax arrears and defaulters estimated 50% collectible. (4) $48,000 of bonds issued previous to Incorporation of Town of Bathurst which shares in that liability.
(5) of this $18,792 collected by Feb. 12/35.

FINANCIAL STATISTICS - CANADIAN GOVERNMENTS

Preliminary Information on some New Brunswick and Nova Scotia Counties as at December 31/34

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied 1934	Total Taxes Collected in 1934 (Inc.Arrears)	Total Taxes Remaining Uncollected Dec.31/34	Debenture Debt Outstanding	Sinking Funds on hand	Bank Loans Outstanding
Queens, N.S.	10,612	$1,648,015	$ 40,463	$ 36,640	$ 6,100 (1)	$ 27,000	$ 9,460	6,546
Restigouche,N.B.	29,859	3,447,805	102,676	88,879	191,797 (2)	140,000	16,949	50,000
St.John,N.B.	61,613	49,145,405	622,745	515,431	344,659	3,039,955	520,570	316,889
St.Marys,N.S.	?	736,660	20,721	20,285	7,000	nil	nil	467
Shelburne,N.S.	12,485	462,676	23,090	23,685	12,852	42,400	19,665	7,815
Sunbury,N.B.	6,999	1,425,835	23,372	21,638	10,689 (3)	nil	nil	5,592
Victoria,N.B.	14,907	2,991,740	40,361	39,232	17,428	4,000	1,000	3,000
Victoria,N.S.	8,009	855,244	43,208	37,756	17,000 (4)	1,200	437	nil
Westmoreland,NB	57,506	29,634,123 (7)	171,669	139,411	161,429	nil	nil	172,815
Yarmouth, N.S.	20,939	1,577,000	43,883	34,743	34,278	39,100	nil	nil
York, N.B. (5)	32,454	6,139,276 (6)	88,350	90,924	65,175	75,000	7,025	nil

(1) Amount estimated collectible. (2) Estimated 35 to 40% collectible over the next several years.
(3) After deducting estimated uncollectible of $10,500. (4) As at Dec.31/33. (5) At Nov.30/34.
(6) 1933 Assessed value. (7) Includes Moncton.

1936 Edition

FINANCIAL STATISTICS - CANADIAN GOVERNMENTS

Preliminary Information on Some Ontario Counties - as at Dec. 31/35

County	Taxes Levied 1935	Total Taxes Collected 1935 (Inc.any arrears)	Total Taxes Remaining Uncollected Dec. 31/35	Gross Debenture Debt	Sinking Funds on Hand	Bank Loans Outstanding
Brant	$ 163,571	$ 169,571	$ nil	$ 208,605	nil	$ nil
Bruce	236,272	241,060	nil	20,476	nil	25,000
Carleton	493,173	500,702	261,868	1,704,017	nil	276,500
Dufferin	100,234	98,643	41,208	197,960	nil	nil
Elgin	167,030	177,955	nil	nil	nil	nil
Grey	261,375	261,375	nil	525,000	251,000	15,000
Haldimand	214,560	209,189	5,371	423,906	nil	90,000
Huron	243,491	242,045	1,447	56,000	nil	55,000
Kent	297,234	297,234	nil	nil	nil	65,000(1)
Lambton	223,884	216,467	23,015	nil	nil	74,000
Leeds & Grenville	317,043	342,550	194,220	380,167	nil	182,915
Lennox & Addington	208,706	211,269	103,756	392,927	nil	119,037
Lincoln	363,727	344,052	291,268	1,706,000	1,017,088	385,831
Norfolk	260,758	260.758	nil	334,778	nil	nil
Northumberland and Durham	376,147	310,348	65,799	714,487	nil	128,000
Ontario	265,946	291,179	62,539	672,882	nil	98,855
Oxford	202,035	202,035	nil	133,136	nil	33,000
Perth	122,877	122,877	nil	nil	nil	122,000
Peterborough	135,080	134,605	29,090	68,770	nil	43,487
Prescott and Russell	356,665	366,555	329,291	883,506	nil	236,276
Prince Edward	125,000	125,112	2,000	100,447	nil	18,000
Simcoe	435,591	417,473	173,822	nil(2)	nil	240,000
Victoria	166,390	175,600	19,318	249,173	nil	56,000
Waterloo	257,244	257,244	nil	135,397	nil	nil
Wellington	195,830	216,151	48,621	nil	nil	105,000
Wentworth	239,681	?	83,360	684,300	nil	98,698
York	1,279,761	1,338,266	741,263	1,453,000	79,746	403,558

(1) Provided for in Government subsidy on road expenditures. (2) Guaranteed debt about $4000,000

Compiled by The Citizens' Research Institute of Canada

1936 Edition

FINANCIAL STATISTICS - CANADIAN GOVERNMENTS

Preliminary Information on some New Brunswick and Nova Scotia Counties as at Dec. 31/35

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied	Total Taxes Collected in 1935 Inc. Arrears	Total Taxes Remaining Uncollected Dec. 31/35	Debenture Debt Outstanding	Sinking Funds On Hand	Bank Loans Outstanding
Albert, N.B.	7,679	$1,825,800	$ 28,845	$ 26,589	$ 20,411	$ nil	$ nil	$ 8,200
Annapolis, N. S.	16,297	2,518,141	68,630	84,568	14,600	46,500	39,577	nil
Argyle, N.S.	?	759,125	31,803	25,738	43,203	1,476	nil	4,500
Chester, N.S.	?	762,446	40,343	39,931	10,750	45,000	24,826	4,000
Clare, N. S.	?	876,330	34,847	31,613	46,472	nil	nil	5,325
Hants West, N.S.	?	1,805,865	54,809	50,741	18,000	nil	nil	18,632
Kent, N. B.	23,478	2,112,995	65,052	44,620	127,125	75,500	6,911	14,036
Kings, N. S.	24,357	3,599,556	103,064	91,000	75,023	103,000	26,769	39,760
Lunenburg, N. S.	31,674	2,670,256	108,179	94,768	70,648(1)	102,000	62,016	13,399
Madawaska, N. B.	24,527	1,250,295	64,766	56,153	61,802	14,000	nil	53,000
Northumberland, N.B.	34,124	3,662,766	133,343	85,788	227,103	365,000	40,000	60,000
Pictou, N. S.	39,018	3,214,335	88,024	79,270	33,118	200,000	152,660	nil
Queens, N. S.	10,612	1,436,715	42,564	39,282	6,400(2)	21,500	4,109	7,168
Restigouche, N.B.	29,859	4,036,650	107,199	82,855	206,095	140,000	17,727	25,000
Saint John, N.B.	61,613	49,145,405	622,744	561,266	591,040(3)	3,100,632	580,646	441,000
Shelburne, N. S.	12,485	449,418	23,250	22,898	12,517	22,150	1,531	2,388
Victoria, N. S.	8,009	803,743	43,425	42,093	20,000)(	1,200	661	nil
Yarmouth, N. S.	20,939	1,565,040	39,946(5)	44,945	21,031(4)	37,800	nil	7,912
York, N. B. (6)	32,454	7,204,051(7)	82,207	72,656	74,024	75,000	7,257	5,923

(1) Of this $22,642 collected by Jan. 31/36. (2) Estimated amount collectible. (3) Gross figure reserve of about $166,850 against this.)(Approximate. (4) After deduction of reserve about $12,000. (5) Not including poll tax usually about $4,500. (6) As at Nov. 30/35. (7) 1934 Assessed value.

Compiled by The Citizens' Research Institute of Canada

CITIZENS' RESEARCH INSTITUTE OF CANADA

137 Wellington St. West, Toronto.

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Financial Statistics - Canadian Governments, Service.

The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. This point has been stressed by the Institute for many years. In the "Red Book" publication the outstanding tax condition at the end of the municipal fiscal year is given prominence. Much, however, can happen in a twelve month period, particularly in these times. In order to obtain the trend of tax collections during the year, therefore, the Institute, this last few years, has sent out a questionnaire to a number of municipalities on this point. The replies received for 1935 to date have been tabulated and attached hereto. Most of the information is at August 31st, but not all of it, particularly in regard to the tax levies, is comparable to the "Red Book" published figures. However, so far as possible, the figures given for 1935 and 1934 for each municipality in the attached have been placed on the same basis. Figures, so far as possible, are gross figures, i.e. before deduction of allowances or reserves. The Institute would like to acknowledge the excellent co-operation it has received from municipal officials in the prompt return of the information sought. This, the Institute feels, evidences a general willingness to make known the facts which speaks well for municipal organization.

In studying these figures the following facts should be kept in mind:

(a) Percentages between municipalities are not strictly comparable since dates of tax collection differ widely, and the dates at which the information is given also differ in some cases.

(b) Percentages of collections of the same municipality are not always comparable for the same reason.

(c) That gross tax levies have been used so far as possible, that is, before deduction of any allowance included for uncollectible taxes, etc.

Keeping these facts in mind, however, the figures in general show:

(1) That the majority of municipalities from which replies were received decreased their tax levies in 1935 compared with 1934, although increases were in the majority in Maritime municipalities. Decreases were largely preponderant in western municipalities.

(2) That the trend to increased collection of current levy shown first in 1934, after four years of decreased collections, has continued to date through 1935 and is more general than in 1934. All but five of the Ontario municipalities listed show an increase in this regard, and all but two in Quebec, two in the Maritimes and two in the West. Increases are due in some cases at least partly to advance in date of tax collection.

(3) That in the municipalities listed a majority show an increase in the percentage of outstanding taxes (i.e.previous to the current levy) collected in 1935 compared with 1934, although in a considerable number of cases decreased percentages are shown.

(4) That the installment method of tax collection is fairly general in Ontario municipalities, some places having as many as six installments, three installments, however, being the more usual practice.

It is most encouraging to note the trend toward increased tax collections. Municipalities, however, will still have to continue to exercise great diligence in this important phase of municipal government as well as in control of expenditures.

Citizens' Research Institute of Canada

Sept. 24th, 1935.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1935 and 1934

(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected as at		% Collected	Amount of Uncollected Arrears as at Jan. 1st.	Amount of Uncollected Taxes Paid	As at	% Paid	Date or Dates of Tax Collection
ONTARIO		$	$			$				
Brockville	1935	335,936	221,291	Aug.31	65.9%	62,727	34,943	Aug.31	55.7%	Apr.1, July 1
	1934	341,003	221,731	do	65.0	68,798	39,465	do	57.4	do
Belleville	1935	598,489	285,483	Sept.1	47.7	259,616	93,467	Sept.1	36.0	Aug.4, Nov. 4
	1934	578,769	256,454	do	44.3	242,972	93,367	do	38.4	do
Brantford	1935	1,269,349	630,510	Sept.3	49.7	667,467a	199,383	Sept.3	29.9	July 5, Oct. 5
	1934	1,238,056	554,974	do	44.8	620,029b	174,716	do	28.2	do
Chatham	1935	525,668	249,305	Aug.31	47.4	276,887	118,294	Aug.31	42.7	June 30, Nov. 30
	1934	529,166	234,036	do	44.2	286,892	119,909	do	41.8	do
Dundas	1935	186,973	74.460	Sept.1	39.8	163,530	22,516	Sept.1	13.7	June 1, Nov. 1
	1934	192,677	76,200	do	39.5	122,780	12,600	do	10.3	do
East Windsor	1935	478,166	334,863	Aug.31	70.0	496,239	140,695	Aug.31	28.4	15 May, July, Oct.
	1934	496,264	316,588	do	63.8	802,364f	169,512	do	21.1	15 Apr. July, Oct.
Forest Hill Village	1935	634,617	288,751	Aug.31	45.5	198,906	25,467	Aug.31	12.8	June 10, Oct. 10
	1934	579,737	258,021	do	44.5	183,826	16,272	do	8.9	July 10, Oct. 10
Fort William	1935	1,314,408	985,121	Aug.31	74.9	404,529	113,130	May 31	28.0	June 20, Aug.20, Oct.20
	1934	1,330,202	984,561	do	74.0	384,967	83,505	do	21.7	do
Fort Erie	1935	319,747	233,483	Aug.31	73.0	245,588	78,452	Aug.31	31.9	May 15, Aug. 15
	1934	403,484	?			193,366h				Aug.31, Oct.15
Galt	1935	538,206	325,855	Aug.31	60.5	175,033c	64,796	Aug.31	37.0	June 1, Aug.1, Nov.1
	1934	542,076	260,440	do	48.0	239,448d	77,922	do	32.5	July 3, Oct. 9
Guelph	1935	828,599	450,088	Sept.12	54.3	577,066*	144,562	Sept.12	25.1	July 4, Sept.4, Nov.6
	1934	808,260	395,256	do	48.9	476,675	138,273	do	29.0	July 11, Oct. 10

a Reserve of $170,018 against this
b " " 174,300 " "
c " " 19,184 " "
d " " 30,738 " "

* Reserve of $ 80,608 against this
f " " 430,374 " "
h Reserve against this of $23,000

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1935 and 1934.
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected as at		% Collected.	Amount of Uncollected Arrears as at Jan.1st.	Amount of Uncollected Taxes Paid	As at	% Paid	Date or Dates of Tax Collection
Hawkesbury	1935	128,297	59,641	Aug.31	46.5%	88,706	17,627	Aug.31	19.9%	Aug.5, Nov.5.
	1934	129,501	51,181	do	39.5	72,892	13,109	do	18.0	Aug.20, Nov.20
Hamilton	1935	7,068,746	3,526,014	Aug.31	49.9	2,964,343	1,176,509	Aug.31	39.7	June 15, Sept.15.
	1934	6,914,222	3,237,314	do	46.8	2,751,345	940,522	do	34.2	do
Ingersoll	1935	151,078	100,205	Aug.31	66.3	46,819	14,973	Aug.31	32.0	May 10, July 10, Sept.10.
	1934	149,299	103,254	do	69.1	50,553	16,939	do	33.5	Apr.10, June 10, Aug.10, Oct.10.
Kenora	1935	238,036	168,496	Aug.31	70.8	75,481b	34,615	Aug.31	45.8	July 15, Oct. 15.
	1934	242,461	162,656	do	67.1	98,867	34,890	do	35.3	July 10, Oct. 10.
Kitchener	1935	1,258,576	700,607	Aug.31	55.7	422,571x	122,244	Aug.31	28.9	May 10, Oct. 4.
	1934	1,285,825	689,943	do	53.7	343,736	93,624	do	27.2	June 15, Oct. 5.
Leamington	1935	154,641	74,561	Aug.31	48.2	97,095	30,235	Aug.31	31.1	1st June, Sept. Dec.
	1934	149,887	72,853	do	48.6	105,177	36,273	do	34.5	do
Lindsay	1935	237,687	135,002	Sept.1	56.8	75,510	14,539	Sept.1	19.3	June 15, Sept.15.
	1934	246,789	131,127	do	53.1	93,240	17,462	do	18.7	do do
London	1935	3,660,662	2,520,958	Aug.31	68.9	1,151,676	?	Aug.31	?	June 18, Aug.19, Oct.18.
	1934	3,644,568	2,482,325	do	68.1	1,047,315	?	do	?	do do 18 do
Mimico	1935	310,440	138,804	Aug.31	44.7	344,413	93,485	Aug.31	27.1	Apr.June, Sept.15.
	1934	345,322	139,510	do	40.4	351,080	77,937	do	22.2	Mar.June, Sept.15.
Niagara Falls	1935	862,625	514,253	Aug.31	59.6	637,388z	222,922	Aug.31	35.0	1st May, June, July, Aug. Sept.
	1934	868,065	453,760	do	52.3	647,606	221,526	do	34.2	1st June, July, Aug. (Oct. Sept. Oct. Nov.
North Bay	1935	637,138	356,655	Aug.31	56.0	325,843	46,362	Aug.31	14.2	Apr.1, May 1, June 15, Aug.1,
	1934	639,085	337,998	do	52.9	257,900	45,218	do	17.5	June 14, July 17, (Sept.15. Aug.14, Sept.14, Oct.16.
New Toronto	1935	369,026	230,743	Aug.31	62.5	203,617#	54,071	Aug.31	26.6	26.Apr.May, June, July, Aug.
	1934	345,542	179,778	do	52.0	244,986	62,230	do	25.4	June 15, Sept.15. (Sept.

x Reserve against this of $57,947. z Reserve against this of $40,758. # Reserve against this of $57,632. b Reserve against this of $53.433.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1935 and 1934.
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected as at		% Collected.	Amount of Uncollected Arrears as at Jan.1st.	Amount of Uncollected Taxes Paid	As at	% Paid	Date or Dates of Tax Collection
Oshawa	1935	923,900	572,892	Aug.31	62.0%	562,380	195,364	Aug.31	34.8	Apr.15, June 2, July 2,
	1934	919,827	534,389	do	58.1	647,963	194,019	do	29.9	do Sep.2, Oct.1.
Ottawa	1935	6,230,334	3,628,820	Aug.31	58.2	1,433,903	667,915	Aug.31	47.3	June 18, Nov. 18.
	1934	6,463,282	3,459,407	do	53.5	1,311,813	534,541	do	40.7	July 3, Nov. 19.
Owen Sound	1935	404,194	278,594	Aug.31	68.9	95,510	23,629	Aug.31	24.7	5th Jan, Apr. July
	1934	427,065	318,449	do	74.5	112,456	21,692	do	19.3	do
Paris	1935	127,271	86,750	Aug.31	68.2	24,524	9,807	Aug.31	40.0	July 3, Oct. 5
	1934	125,037	83,114	do	66.5	20,452	8,731	do	42.7	do
Pembroke	1935	259,991	115,296	Sept.1	44.3	149,790	49,120	Sept.1	32.8	June 1, Sept.1, Dec.1.
	1934	317,621	132,772	do	41.8	152,947	51,573	do	33.7	do
Peterborough	1935	928,905	298,961	Aug.31	32.1	261,648#	88,783	Aug.31	33.9	July 8, Sept.7, Nov.8.
	1934	909,544	289,275	do	31.8	226,491	81,598	do	36.0	" 9, do " 7.
Port Arthur	1935	1,047,900	620,109	Aug.31	59.2	506,409	126,969	Aug.31	25.1	May 30, July 30, Oct.30.
	1934	1,105,646	636,149	do	57.5	532,250	90,188	do	17.0	May 25, July 25, Oct.25.
Port Colborne	1935	279,324	151,976	Sept.4	54.4	115,154v	28,426	Aug.31	24.7	June 1, Sept.1, Nov. 1.
	1934	292,524	159,725	Sept.30	54.6	115,953	27,831	do	24.0	May 15, Aug. 15, Oct. 15.
Renfrew	1935	186,919	103,901	Aug.31	55.6	148,221x	21,033	Aug.31	14.2	May 15, Aug. 15, Nov. 15.
	1934	188,397	82,118	do	43.6	161,950t	19,356	do	12.0	June 15, Oct. 15.
Sandwich	1935	338,743	196,469	Aug.31	58.0	375,731	85,465	Aug.31	22.7	15 Apr. July, Oct.
	1934	345,989	183,472	do	52.0	562,368	99,787	do	17.7	15 Apr. July, Oct.

Reserve against this of $24,000
v " " " " 9,250

x Reserve against this of $90,745
t " " " " 66,394

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1935 and 1934.
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected as at		% Collected	Amount of Uncollected Arrears as at Jan. 1st.	Amount of uncollected taxes Paid	As at	% Paid	Date or Dates of Tax Collection
St. Catharines	1935	1,144,937	678,728	Aug.31	59.3%	500,614g	178,361	Aug.31	35.6%	June 5, Aug. 7, Oct. 3.
	1934	1,174,537	670,838	do	57.1	510,350k	180,640	do	35.4%	" 6, " 8, do
St. Thomas	1935	689,958	515,030	Aug.31	74.6	352,757f	107,244	Aug.31	30.4	Apr.25, June 15, Aug.15.
	1934	698,352	508,129	do	72.8	344,086	112,480	do	32.7	do do
Sault Ste. Marie	1935	747,685	481,884	Aug.31	64.4	392,606	123,008	Aug.31	31.3	June 15, Oct. 15.
	1934	751,515	461,842	do	61.5	417,457	108,681	do	26.0	do
Sarnia	1935	747,152	366,048	June 30	49.0	540,221y	114,701	June 30	21.2	June 1, Nov. 1.
	1934	757,163	347,560	do	45.9	526,488s	104,124	do	19.8	do
Stratford	1935	681,424	435,829	Aug.31	64.0	358,226	48,263	Aug.31	13.5	July 5, Nov. 5.
	1934	672,125	407,142	do	60.6	331,009	48,611	do	14.7	do do
Sudbury	1935	761,575	504,864	Aug.31	66.3	561,035n	226,307	Aug.31	40.3	June 20, July 20, Aug. 20.
	1934	757,935	440,163	do	58.1	584,997	229.634	do	39.3	dO
Swansea	1935	246,390	95,941	Aug.1	38.9	166,358	74,114	Aug.1	44.6	Aug.1, Oct. 1.
	1934	242,858	79,381	do	32.7	150,432	42,515	do	28.3	do
Timmins	1935	478,574	196,151	Aug.31	41.0	220,247*	136,526	Aug.31	62.0	May 31, Sept. 6.
	1934	445,110	174,410	do	39.2	210,189z	120,290	do	57.2	do
Thorold	1935	175,664	107,171	Aug.31	61.0	105,379	32,621	Aug.31	31.0	May 20
	1934	184,586	106,669	do	57.8	98,374	24,065	do	24.5	July 27

g Reserve against this of $83,373
f " " " " 21,829
s " " " " 41,488
* " " " " 49,335

k Reserve against this of $88,124
y " " " " 51,856
n " " " " 54,638
z " " " " 50,000.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1935 and 1934

(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected as at		% Collected.	Amount of Uncollected Arrears as at Jan. 1st.	Amount of Uncollected taxes Paid	As at	% Paid	Date or Dates of Tax Collection
Toronto	1935	35,521,338	22,997,827	Aug.17	64.7%	11,487,591	6,097,069	Aug.17	53.08	May 17, July 10, Sept.10.
	1934	34,903,843	21,941,794	Aug.18	62.86	12,065,416	5,975,865	Aug.18	49.52	May 4, July 4, Sept.4.
Trenton	1935	206,310	99,187	July 31	48.1	153,275	27,524	July 31	18.0	July 18
	1934	208,050	93,569	do	45.0	137,372	36,678	do	26.7	do
Walkerville	1935	609,163	404,913	Aug.31	66.5	307,717	107,192	Aug.31	34.8	June 14, Nov. 14.
	1934	628,478	?		?	351,752	?		?	do do
Waterloo	1935	368,707	202,543	Aug.31	54.9	82,863	33,147	Aug.31	40.0	May, Sept.
	1934	384,057	202,965	do	52.8	85,240	36,966	do	43.4	do
Welland	1935	452,483	254,643	Aug.31	56.3	250,923#	66,923	Aug.31	26.7	15 June, Aug. Oct.
	1934	459,841	220,156	do	47.9	225,350z	66,880	do	29.7	5 Aug. 5 Oct.
Woodstock	1935	325,306	182,031	Sept.1	56.0	60,091	22,536	Sept.1	37.5	May 20, Oct. 21
	1934	330,673	177,426	do	53.7	54,819	21,771	do	39.7	May 21, Oct. 15.
Weston	1935	212,559	99,526	Aug.31	46.8	175,181	43,567	Aug.31	24.9	May 20, July 20, Sept. 20,
	1934	195,659	92,214	Oct.31	47.1	151.884	43,862	do	28.9	Oct.3, Dec.3. (Nov.20.
Windsor	1935	2,509,521	1,474,422	Aug.31	58.7	2,874,792*	571,415	Aug.31	19.9	1st Apr.June, Aug.Oct.Dec.
	1934	2,542,803	1,473,422	do	57.9	3,743,693	618,907	do	16.5	Apr.3, July 3, Oct. 1.

Reserve against this of $50,184
* " " " " 452,894
z " " " " 45,070

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1935 and 1934
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected as at		% Collected.	Amount of Uncollected Arrears as at Jan. 1st.	Amount of Uncollected Taxes Paid	As at	% Paid	Date or Dates of Tax Collection
Etobicoke Twp.	1935	590,353	164,704	Aug.31	27.9%	802,451w	140,560	Aug.31	17.5%	18 May, July, Sept.
	1934	580,042	138,163	do	23.8	680,587y	124,634	do	18.3	July 31
Scarborough Twp.	1935	634,184	227,682	Aug.31	35.9	1,047,949x	195,201	Aug.31	18.6	10 May, June, July, Aug. Sept.
	1934	643,812	213,232	do	33.1	996,272z	192,999	do	19.4	do Oct.
North York Twp.	1935	681,111	295,336	Aug.31	43.4	681,357	184,061	Aug.31	27.0	June 1, July 15, Sept.1,
	1934	689,619	236,676	do	34.3	605,187	164,242	do	27.1	Aug.15, Nov.1. (Oct.15. Sept.30.
York Township	1935	2,506,312	1,070,709	July 31	42.7	2,547,489	709,653	July 31	27.9	29 Apr. May, June, July, Aug. 5
	1934	2,393,456	994,646	do	41.6	2,581,116	709,571	do	27.5	Apr.16, May 15, June 15, July 16, Aug.15, Sept.15.
East York Twp.	1935	1,086,424	506,468	Aug.31	46.6	1,042,932b	314,711	Aug.31	30.1	May 1, July 10, Sept.10.
	1934	1,075,785	492,377	do	45.7	1,038,202	370,562	do	35.7	do

w Reserve of $60,000 against this
y " " 25,000 " "
x " " 370,000 " "
z " " 98,618 " "
b " " 194,192 " "

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1935 and 1934.
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected as at		% Collected.	Amount of Uncollected Arrears as at Jan.1st.	Amount of Uncollected Taxes Paid	As at	% Paid	Date or Dates of Tax Collection
QUEBEC										
Chicoutimi	1935	200,000	108,642	Aug.31	54.3%	142,032v	44,750	Aug.31	31.5%	May 1st
	1934	210,579	114,326	do	54.3	150,579	48,341	do	32.1	do
Grand Mere *	1935-36	143,446	128,665	Aug.31	89.7	21,826	6,978	Aug.31	32.0	Feb. & Aug.
	1934-35	143,547	127,237	do	88.6	25,964	11,073	do	42.6	do
Hull *	1935-36	590,000	293,213	Sept.1	49.7	387,467	86,927	Sept.1	22.4	May, Nov.
	1934-35	588,000	293,032	do	49.8	362,960	109,317	do	30.1	May
Lachine	1935	602,698	367,661	Aug.31	61.0	520,305	131,020	Aug.31	25.2	June 1
	1934	620,553	345,856	do	55.7	535,495	165,553	do	30.9	July 1
Outremont	1935	1,095,757	678,060	Aug.31	61.9	537,428	303,124	Aug.31	56.4	Jan. 1
	1934	1,096,357	662,490	do	60.4	528.030	239,561	do	45.4	do
Sherbrooke	1935	529,497d	272,537	July 31	51.5	330,580	109,870	July 31	33.2	1 Jan.Apr.July,Oct.
	1934	527,797d	247,787	do	47.0	420,733	169,861	do	40.4	do
Shawinigan Falls	1934-35	440,694	377,180	June 30	85.6	126,591	53,482	June 30	42.2	Sept.
	1933-34	?	366,305	do	?	123,097	62,431	do	50.7	do
Verdun	1935	1,605,031	907,793	July 31	56.5	671,058x	427,931	July 31	63.8	Jan.1, May 1.
	1934	1,281,547	736,263	do	57.4	656,007	329,841	do	50.3	do
Westmount	1935	1,681,588	1,246,216	Aug.31	74.1	686,891	293,834	Aug.31	42.8	Jan.1, May 1.
	1934	1,684,748	1,047,195	do	62.2	667,803	274,540	do	41.1	do

v Reserve against this of $28,000
* Not inclusive of schools but probably includes water taxes
x Reserve against this of $73,831
d Not inclusive of business, rental, poll or preferred taxes

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1935 and 1934.
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected as at		% Collected.	Amount of Uncollected Arrears as at Jan.1st.	Amount of Uncollected Taxes Paid	As at	% Paid	Date or Dates of Tax Collection
MARITIME PROVINCES										
Campbellton, N.B.	1935	169,500	88,215	Aug.31	52.0%	217,536	30,061	Aug.31	13.8%	July 15
	1934	153,508	85,182	do	55.5	199,036	24,590	do	12.4	do
Edmundston, N.B.	1935	74,885*	31,455	Aug.31	42.0	69,964*	23,319	Aug.31	33.3	June 15
	1934	73,095	29,150	do	39.9	?	26,528	do	?	do
Fredericton, N.B.	1935	271,000	191,115	July 31	70.5	164,781x	45,154	July 31	27.4	July 25
	1934	265,000	185,256	do	69.9	165,607z	46,309	do	28.0	July 26
Moncton, N.B.	1935	777,967	522,640	Aug.31	67.2	356,478g	133,833	Aug.31	37.5	June 25
	1934	735,858	455,621	do	61.9	330,564m	101,768	do	30.8	do
St.John, N.B.	1935	1,860,365	1,120,651	Aug.31	60.2	994,920r	251,007	Aug.31	25.2	Aug.22
	1934	1,818,152	1,053,316	do	57.9	1,104,601t	219,246	do	19.8	" 23
Dartmouth, N.S.	1935	173,848	94,024	July 31	54.1	95,197	31,817	July 31	33.4	June 10
	1934	176,252	96,934	do	55.0	81,068	28,904	do	35.7	" 20
New Waterford N.S.	1935	114,108	66,039	June 30	57.8	54,801	14,618	June 30	26.6	June 30
	1934	100,738	40,716	do	40.4	59,126	16,463	do	27.8	do
Springhill, N.S.	1935	72,083	44,769	Aug.31	62.1	52,866	19,163	Aug.31	36.2	Dec.31
	1934	86,047	43,526	do	50.6	58,008	26,111	do	45.0	do
Sydney, N.S.	1935	497,704	220,500	Aug.31	44.3	617,077d	161,900	Aug.31	26.2	10 Apr.May,June,July
	1934	529,826	224,000	do	42.3	607,133b	161,900	do	26.7	do

* Not including schools

x Reserve against this of $45,428
z " " " " 41,237
g " " " " 59,294
m " " " " 31,899

d Reserve against this of $104,597
b " " " " 81,147
r " " " " 475,306
t " " " " 450,796

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1935 and 1934.
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected as at		% Collected.	Amount of Uncollected Arrears as at Jan.1st.	Amount of Uncollected Taxes Paid	As at	% Paid	Date or dates of Tax Collection
WESTERN PROVINCES										
Calgary	1935	3,624,204	2,427,544	Aug.31	67.0%	1,564,186x	494,398	Aug.31	31.6%	July 4
	1934	3,781,501	2,462,988	do	65.1	1,552,919x	446,542	do	28.8	June 27
Edmonton	1935	3,745,489	1,823,829	Aug.31	48.7	2,533,119	715,046	Aug.31	28.2	16 May, July, Sept. Nov.
	1934	4,409,734	1,464,894	do	33.2	2,130,970	503,632	do	23.6	Aug.22, Sept.17, Nov.5, Dec.3.
Lethbridge	1935	544,082	349,133	Aug.31	64.2	412,824	88,639	Aug.31	21.5	Aug.31
	1934	571,478	343,712	do	60.1	366,089	89,328	do	24.4	do
Medicine Hat*	1935	316,500	202,425	Aug.31	64.0	303,331x	33,695	Aug.31	11.1	July 17, Oct. 3
	1934	327,000	213,215	do	65.2	?	30,021	do	?	do
Moose Jaw	1935	900,209	328,225	Aug.31	36.5	1,052,548g	186,454	Aug.31	17.7	July 1, Oct. 1
	1934	921,891	292,960	do	31.4	929,897	108,120	do	11.6	do
North Vancouver	1935	259,695	134,377	Aug.31	51.7	178,223	32,466	Aug.31	18.2	July 22
	1934	298,260	156,405	do	52.4	227,893	25,332	do	11.1	July 23
Portage la Prairie	1935	183,385	78,974	Aug.31	43.1	141,120	20,128	Aug.31	14.3	Apr. 1.
	1934	188,421	78,951	do	41.9	149,020	22,735	do	15.3	June 1.
Regina	1935	2,414,528	1,052,610	Aug.31	43.6	1,424,618	319,740	Aug.31	22.5	Disc.on sliding scale
	1934	2,401,478	1,017,317	do	42.4	1,068,716	262,229	do	24.5	June 30 to Oct. 1.
Saskatoon	1935	1,784,414	746,000	Aug.31	41.8	1,489,495	334,000	Aug.31	22.4	Disc.July 31 to Nov.31.
	1934	2,048,664z	741,538	do	36.2	1,046,877	192,300	do	18.3	on sliding scale
Swift Current	1935	141,931	63,324	Aug.31	44.6	99,897	14,923	Aug.31	14.9	March 21st
	1934	142,832	63,703	do	44.6	94,904	10,420	do	11.0	April 14th
St.Boniface	1935	639,681	319,242	Aug.31	49.9	430,417	123,061	Aug.31	28.6	March 30
	1934	724,511	320,244	do	44.2	586,851	153,354	do	26.1	March 15
Winnipeg	1935	9,478,513	4,959,693	Aug.31	52.3	3,964,325	1,830,604	Aug.31	46.2	May 1st
	1934	9,858,362	4,914,075	do	49.8	4,425,363	1,965,381	do	44.4	June 1st

z Includes 118,830 levied in the form of business licenses. g Large reserve against this. * Figures not entirely comparable with complete figures in Red Book. x Amount estimated as collectible.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31st, 1935.

Municipality	Tax Levy 1935	Taxes Collected during 1935		Percent Current Levy Collected at Dec.31/35	Percent Total Collections during 1935 were of Current Levy	Taxes Uncollected at Dec. 31/35		Bank Loans Outstanding at Dec. 31/35	
		Current	Total			Current Levy	Total	Current Purposes	Capital Purposes
Amherstburg, Ont.	$ 99,443	74,932	94,411	75.35%	94.94%	$ 24,510	70,076	$ 62,222	-
Aurora, Ont.	71,985	60,650	72,075	84.25%	100.13%	11,335	28,450	6,500	-
*Bathurst, N.B. x	82,000	62,000	75,000	75.61%	91.46%x	20,000	47,000	-	-
Belleville, Ont.	598,469	455,722	582,627	76.15%	97.35%	142,767	272,680	142,000	22,350
Blind River, Ont.	66,641	50,847	65,967	76.30%	98.99%	15,794	39,841	-	283,100
Bowmanville, Ont.	123,411	96,534	126,804	78.22%	102.75%	26,877	49,309(j)	52,750	-
Brantford, Ont.	1,269,349(i)	991,835	1,269,225	78.14%	99.99%	277,514	650,000	160,000	225,000
Bracebridge, Ont.	58,773	41,696	56,908	70.94%	96.83%	17,077	38,585	14,000	-
Brandon, Man.	512,684	286,920	456,449	55.96%	89.03%	225,764	549,138	405,999	40,700
Burlington, Ont.	134,923	100,623	153,706	74.58%	113.92%	34,300	72,077	22,894	42,542
Bridgewater, N. S.	60,262	50,335	60,012	83.53%	99.59%	9,927	12,225	6,453	-
Calgary, Alta.	3,661,764	2,696,356	3,507,956	73.64%	95.80%	965,408	1,484,070	322,500	2,000,000
Cardston, Alta.	29,492	15,656	29,455	53.09%	99.87%	13,835	67,861	-	-
Chatham, Ont.	525,668	395,684	533,635	75.27%	101.51%	124,706	254,842	170,000	-
Chilliwack, B. C.	65,874	54,150	66,580	82.20%	101.07%	11,723	22,528	-	4,427
Clinton, Ont.	37,156	33,830	39,469	91.05%	106.22%	3,325	5,699	-	-
Cochrane, Ont.	92,823	67,745	90,131	72.98%	97.10%	25,007	44,278	-	-
Copper Cliff, Ont.	75,776	75,517	75,776	99.66%	100.00%	137	510	-	-
Cornwall, Ont.	293,777	223,431	303,081	76.05%	103.17%	70,345	115,853	-	-
Dartmouth, N. S.	178,512	113,535	174,078	63.60%	97.52%	64,976	?	85,716	5,331

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(preliminary data, subject to revision)

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31st, 1935

Municipality	Tax Levy 1935	TAXES COLLECTED during 1935 Current	TAXES COLLECTED during 1935 Total	Percent Current Levy Collected at Dec. 31/35	Percent Total Collections During 1935 were of Current Levy	Taxes Uncollected at Dec. 31/35 Current	Taxes Uncollected at Dec. 31/35 Total	Bank Loans Outstanding at Dec. 31/35 Current Purposes	Bank Loans Outstanding at Dec. 31/35 Capital Purposes
Dauphin, Man.	$ 121,144	92,198	115,797	76.11%	95.59%	$ 23,935	$ 36,318	-	-
Drumheller, Alta.	145,430	102,783	148,378	71.61%	103.46%	44,039	145,115(k)	-	-
Dundas, Ont.	188,573	135,093	187,234	71.64%	99.29%	53,480	164,870	35,000	-
Dunnville, Ont.	103,288	96,000	102,000	92.94%	98.75%	7,000	20,000	-	-
East Windsor, Ont.	480,556	376,087	589,810	78.26%	122.73%	104,429	421,029	681,069	668,542
East York Twp., Ont.	1,086,340	671,956	1,088,758	61.85%	100.22%	414,384	1,072,303	40,941	592,467
Edmonton, Alta.	3,745,000	2,948,718	3,965,137	78.74%	105.88%	796,282	6,215,686(L)	1,398,257	674,000
*Edmundston, N. B.	75,195	36,976	68,793	49.17%	91.49%	38,218	?	18,700	-
Estevan, Sask.	104,514	36,919	73,568	35.32%	72.30%	67,595	169,523	23,639	-
Etobicoke Tsp., Ont.	590,349	322,618	505,952	54.65%	85.70%	267,731	886,951(@)	81,662	321,300
Forest Hill Village	634,780	535,083	650,388	84.29%	102.46%	99,696	183,297	-	45,750
Fort Erie, Ont.	319,745	247,900	356,852	77.53%	111.61%	71,845	187,303	-	-
Fort Francis, Ont.	215,090	100,405	168,907	46.68%	78.53%	115,685	243,058	167,000	-
Galt, Ont.	538,215	467,070	551,668	86.78%	102.50%	71,205	160,976(a)	138,721	73,260
Georgetown, Ont.	64,841	49,990	66,500	77.10%	102.56%	14,852	42,750	21,839	-
Guelph, Ont.	828,599(m)	561,621	771,192	67.78%	93.07%	247,400	578,500(apprx)	234,000	-
Glace Bay, N. S.	371,328	254,311	376,804	68.49%	101.47%	109,360	260,963	-	-
Hamilton, Ont.	6,927,371	5,537,864	7,123,499	79.94%	102.83%	1,493,039	2,845,611	1,032,112	2,747,663
Hanover, Ont.	81,567	66,167	85,904	81.12%	105.32%	15,400	28,560	-	-
Hawkesbury, Ont.	118,991	104,153	134,195	87.53	112.78%	14,838	63,967	-	-

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(preliminary data, subject to revision)

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31st, 1935

Municipality	Tax Levy 1935	Taxes Collected during 1935		Percent Current Levy Collected at Dec. 31/35	Percent Total Collections during 1935 were of Current Levy	Taxes Uncollected at Dec. 31/35		Bank Loans Outstanding at Dec. 31/35	
		Current	Total			Current Levy	Total	Current Purposes	Capital Purposes
*Hull, # Que.	$ 626,179	363,617	519,070	58.07%	82.90% #	$ 262,562	$ 678,892	162,600	25,000
Inverness, N. S.	32,878	19,404	29,677	59.02%	90.26%	13,474	48,705	6,350	-
Kamloops, B. C.	144,754	113,996	150,327	78.75%	103.85%	30,758	50,898	45,000	-
Kamsack, Sask.	42,779	24,987	37,354	58.41%	87.32%	17,792	36,199	-	-
Kapuskasing, Ont.	178,523	166,951	182,809	93.52%	102.40%	11,571	24,688	-	-
Kentville, N. S.	66,957	53,692	66,031	80.19%	98.62%	13,265	22,100	21,980	165
Kitchener (c) Ont.	1,258,576	1,076,284	1,268,640	85.52%	100.80%	182,292	412,507(p)	367,600	113,000
Kingston (r) Ont.	929,500	816,000	909,849	87.79%	97.89%	113,500	161,500	-	-
Leaside, Ont.	197,832	119,915	163,495	60.61%	82.64%	81,017	219,934	-	140 ,092
Lindsay, Ont.	237,693	189,543	227,815	79.74%	95.84%	48,150	81,831	36,000	-
Listowel, Ont.	75,065	60,868	81,265	81.09%	108.26%	14,197	26,505	-	-
Liverpool, N. S.	49,099	45,706	47,507	93.09%	96.76%	3,393	11,752	-	1,232
London, Ont.	3,660,686	2,954,831	3,575,798	80.72%	97.68%	705,855	1,247,511	745,890	1,201,491
Lunenburg, N. S.	71,511	59,081	75,474	82.62%	105.54%	12,430	22,875	10,722	9,155
Long Branch, Ont.	145,930	67,885	115,992	46.52%	79.48%	77,545	229,352	-	-
Merritton, Ont.	90,795	81,054	87,185	89.27%	96.02%	9,741	17,792	-	-
Mimico, Ont.	340,125	190,189	309,299	55.92%	90.94%	113,302(s)	210,681	94,387	152,516
Montreal (b) Que.	34,597,942	20,400,830	25,699,259	58.97%	74.28%	14,197,112	27,011,882	11,425,000	2,000,000
Moncton, N. B.	748,067	555,256	759,543	74.23%	101.53%	192,810	285,905(c)	269,068	44,534
Moose Jaw, (r) Sask.	900,209	474,775	833,902	52.74%	92.63%	425,434	1,539,516(e)	272,660	195,500

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AS AT DECEMBER 31st, 1935

Municipality	Tax Levy 1935	Taxes Collected during 1935		Percent Current Levy Collected at Dec. 31/35	Percent Total Collections during 1935 were of Current Levy	Taxes Uncollected at Dec. 31/35		Bank Loans Outstanding at Dec. 31/35	
		Current	Total			Current Levy	Total	Current Purposes	Capital Purposes
Napanee, Ont.	$ 103,258	82,407	105,160	79.81%	101.84%	20,851	33,944	32,500	-
Nelson, B. C.	122,196	99,534	113,973	81.45%	93.27%	22,661	38,800	-	-
Newcastle, N. B.	74,978	46,520	68,260	62.04%	91.04%	28,458	78,415	-	-
New Toronto, Ont.	369,026	262,811	331,374	71.22%	89.80%	100,326	232,438	32,300	68,322
Niagara Falls, Ont.	863,433	647,368	1,004,451	74.98%	116.33%	216,065	521,312	-	126,466
North York Tsp., Ont.	681,111	413,796	664,949	60.75%	97.63%	258,552	688,835	-	370,500
Orillia, Ont.	276,030	210,226	289,961	76.16%	105.05%	62,134	113,161	76,926	-
Oshawa, Ont.	914,468	712,000	965,136	77.86%	105.54%	205,140	460,180(d)	450,000	203,252
Ottawa, Ont.	6,246,620	5,451,644	6,298,310	87.27%	100.83%	794,976	1,382,213	1,518,855	130,967
Owen Sound, Ont.	404,194	340,372	423,728	84.21%	104.83%	63,822	82,147	-	30,000
Paris, Ont.	127,270	114,747	127,297	89.16%	100.02%	12,523	25,072	30,000	-
Pembroke, Ont.	258,907	191,274	257,423	73.88%	99.43%	67,633	?	53,000	-
Perth, Ont.	161,108	146,050	158,293	90.65%	98.25%	15,058	20,390	13,000	-
Peterborough, Ont.	928,905	789,736	906,957	85.02%	97.64%	139,169	243,545	239,442	1,300
Petrolia, Ont.	64,513	44,642	64,046	69.20%	99.28%	19,871	45,468	30.000	3,783
Port Colborne, Ont.	279,324	237,413	287,009	85.00%	102.75%	41,912	107,469	29,000	17,202
Prescott, Ont.	73,889	65,043	70,737	88.03%	95.73%	8,846	24,607	6,000	-
Prince George, B.C.	53,404	29,697	47,115	55.61%	88.22%	23,707	41,456	13,000	-
Red Deer, Alta.	62,653	53,685	66,161	85.69%	105.60%	8,968	103,521(e)	-	-
Renfrew, Ont.	186,919	141,368	173,636	75.63%	92.89%	45,550	143,896(t)	15,100	-

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		Current	Total			Current Levy	Total	Current Purposes	Capital Purposes
Rockland, Ont.	25,541	16,988	28,631	66.51%	112.10%	8,553	18,586	-	-
St. Boniface, Man.	662,650	439,901	603,902	66.39%	91.13%	222,749	2,394,814(e)	-	-
St. Catharines, Ont.	1,157,302	911,582	1,167,077	78.77%	100.84%	245,719	506,760	307,000	-
*St. Hyacinthe, Que.	172,668	145,600	170,729	84.32%	98.88%	27,068	56,250	-	-
St. Stephen, N. B. (r)	95,581	73,169	91,849	76.55%	96.10%	22,412	54,209	16,000	14,000
Saint John, N. B.	1,860,365	1,241,518	1,576,034	66.74%	84.72%	?	?	421,412	153,162
St. Thomas, Ont.	689,958	566,725	704,430	82.14%	102.10%	123,233	338,502	299,634	17,594
Sackville (v) N. B.	69,935	47,435	80,437	67.83%	115.02%	20,517	42,673	9,674	-
Sandwich, Ont.	338,742	249,744	409,544	73.73%	120.90%	88,998	266,941	248,000	134,000
Sault Ste. Marie, Ont.	748,335	568,946	748,990	76.03%	100.09%	179,389	390,715	70,000	-
Selkirk, Man.	84,814	52,509	77,224	61.91%	91.05%	32,304	61,781	-	-
Sherbrooke (w) Que.	529,497	387,814	565,275	73.24%	106.76%	141,682	260,872	224,000	-
f Shawinigan Falls, Que.	525,131	444,177	485,306	84.58%	92.42%	80,954	225,128	-	-
Sioux Lookout, Ont.	42,394	21,340	39,760	50.34%	93.75%	21,053	52,786	14,601	-
*Sorel, Que.	176,718	126,341	179,607	71.49%	101.63%	47,830	82,194	9,182	21,000
Stratford, Ont.	681,424	536,351	696,601	78.71%	102.23%	145,073	373,054	470,000	-
Stellarton, N. S.	84,921	33,064	88,284	38.94%	103.96%	51,857	100,000	12,189	-
Sturgeon Falls, Ont.	98,879	78,210	98,024	79.10%	99.14%	20,669	67,289	10,000	-
Summerside, P. E. I.	39,040	37,426	38,341	95.87%	98.21%	1,614	5,517	-	-
Sussex (z) N. B.	51,823	34,296	42,612	66.18%	82.23%	17,527	32,128	-	151,277

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		Current	Total			Current Levy	Total	Current Purposes	Capital Purposes
Swansea, Ont.	238,554	156,632	257,229	65.66%	107.83%	81,922	142,040	15,321	481,020
Sydney, N. S.	610,203	411,132	659,372	67.38%	108.06%	201,433	533,445(g)	259,194	-
The Pas, Man.	78,339	43,506	67,111	55.54%	85.67%	34,833	163,390(e)	-	-
*Thetford Mines, Que.(h)	144,053	129,152	143,952	89.66%	99.93%	20,000	121,121	-	-
Thorold, Ont.	178,160	129,606	175,930	72.75%	98.75%	48,554	95,252	28,688	12,640
Timmins, Ont.	478,574	345,167	508,425	72.12%	106.24%	139,991	190,564	179,000	-
Toronto, Ont.	35,521,338	29,190,281	36,960,540	82.17%	104.05%	6,331,057	10,048,389	?	?
Transcona, Man.	134,595	?	114,569	?	85.12%	?	98,586	-	-
Trail, B. C.	140,266	119,093	152,360	84.90%	108.62%	21,208	34,574	23,106	-
Trenton, Ont.	206,310	132,848	169,429	64.39%	82.12%	85,894	189,464	36,900	-
Truro, N. S.	166,287	143,203	163,274	86.12%	98.19%	23,084	38,130	39,977	-
Vancouver, B. C.	11,069,493	8,803,219	10,754,616	79.53%	97.15%	2,266,273	8,184,511	1,407,988**	4,880,305
Verdun, Que.	1,690,193	1,257,237	1,779,639	74.38%	105.29%	441,266	644,133	-	-
Vernon, B. C.	104,238	92,485	110,318	88.72%	105.83%	11,753	17,505	-	-
Walkerville, Ont.	609,197	482,224	628,079	79.16%	103.10%	115,197	215,061	-	271,900
Waterloo, Ont.	296,755	266,343	295,081	89.75%	99.44%	30,412	71,385	76,000	1,275
Welland, Ont.	452,483	347,162	444,484	76.72%	98.23%	103,202	249,161	-	44,102
Westmount, Que.	1,681,588	1,321,705	1,699,819	78.60%	101.09%	359,883	679,795	-	-
Weston, Ont.	211,898	157,175	210,520	74.18%	99.35%	54,722	171,947	90,766	15,298
Wetaskiwin, Alta.	75,322(u)	48,695	62,207	64.65%	82.59%	16,770	57,751	-	10,000

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		Current	Total			Current Levy	Total	Current Purposes	Capital Purposes
Whitby, Ont.	126,824	100,564	122,995	79.29%	96.98%	26,260	74,310	59,500	2,000
Windsor, Ont.	2,504,628	1,903,488	2,850,268	76.00%	113.80%	601,140	3,397,225	1,305,000	776,791
Winnipeg, Man.	9,468,717(k)	6,492,522	9,239,458	68.57%	97.58%	2,976,195	5,909,672(e)	?	?
Woodstock, Ont.	325,306	295,554	327,559	90.85%	100.69%	29,751	58,999	53,998	8,002
Woodstock, N. B.	74,000	55,645	76,938	75.20%	103.97%	23,412	36,825	18,181	?
York Township, Ont.	2,506,312	1,558,805	2,523,353	62.20%	100.68%	947,508	2,303,564	730,000	4,081,203
Haileybury, Ont.	85,534	46,380	83,933	54.22%	98.13%	39,155	109,423	9,000	-
Springhill, N. S.	84,522	54,984	84,209	65.05%	99.63%	29,538	49,634	24,482	13,539

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(Foot Notes)

* Not including Schools
x Fiscal year ends Feb. 29th, 1936
(a) Reserve of $9,826 against this
(b) Fiscal year begins May 1st/35, figures shown cover period May 1/35 to Oct. 31/35
Fiscal year ends Apr.30/36 - collections are for that part of year ending Dec. 31/35
(c) After deducting reserve of $80,595
(d) During 1934-35 $187,868 was written off arrears representing taxes on vacant lands purchased by the city at tax sales, for which a reserve fund was provided
(e) Including tax sales certificates
(f) Fiscal year begins July 1st, tax collections are for 6 month period
(g) Reserve against this of $108,158
(h) Year ends Nov. 31st.
(i) Amount of taxes actually required to meet budget $1,206,004
(j) Appears to be after deduction of reserve
(k) Reserve of $85,000 against this
(L) Includes Tax Sale Lands of over $4,100,000
(m) This is the figure of the total roll which includes some arrears carried forward and also some charges afterwards allowed by Council. Net amount excluding these sums $768,980, using this figure % would be 73.03 and 100.29 respectively.
(o) Figures subject to adjustment
(p) Reserve of $91,657 against this
(r) Figures approximate
(s) Not including approximately $35,000 taxes on registered property taken over by town
(t) Large reserve against this
(v) Year ends September 30th
(w) Not including business, rental, poll or professional taxes
(z) Year ends Oct. 31st, figures of collection are at Dec. 31st.
** In addition $600,000 loan from Capital funds for current purposes
(u) Includes $9,857 written off during the year
@ Reserve of $160,000 against this
℄ Includes $575,000 provided for uncollectible taxes

(February 17th, 1936)

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